
NEBRASKA DEPARTMENT OF

2005 Reports & Opinions

of the

Property Tax Administrator

PROPERTY ASSESSMENT AND TAXATION

for

Washington County
89

2005 Equalization Proceedings
before the
Tax Equalization and Review Commission

April 2005

Preface

Nebraska law provides the requirements for the assessment of real property for the purposes of property taxation. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniform and proportionate upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is eighty percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2) (R.S. Supp. 2004). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance and equity of the property tax imposed by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp. 2004) requires that all classes of real property, except agricultural land, be assessed between ninety-two and one hundred percent of actual value; the class of agricultural land be assessed between seventy-four and eighty percent of actual value; and, the class of agricultural land receiving special valuation be assessed between seventy-four and eighty percent of its special value and recapture value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Property Assessment and Taxation, hereinafter referred to as the Department, under the direction of the Property Tax Administrator, is annually responsible for analyzing and measuring the assessment performance of each county. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2004):

[T]he Property Tax Administrator shall prepare statistical and narrative reports informing the [Tax Equalization and Review Commission] of the level of value and the quality of assessment of the classes and subclasses of real property in the state and certify his or her opinion regarding the level of value and quality of assessment in each county.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator’s opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all

the data provided by the county assessor and gathered by the Department regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Department is required by Neb. Rev. Stat. §77-1327 (Reissue 2003) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Tax Equalization and Review Commission, hereinafter referred to as the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

Finally, the Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Department. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Table of Contents

Commission Summary

Property Tax Administrator's Opinions

Correlation Section

Residential Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Commercial Real Property

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Agricultural Land

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

2005 County Abstract of Assessment for Real Property Compared with the 2004 Certificate of Taxes Levied (CTL) Report

Statistical Reports Section

R&O Statistical Reports
Residential Real Property, Qualified
Commercial Real Property, Qualified
Agricultural Unimproved, Qualified

Preliminary Statistical Reports
Residential Real Property, Qualified
Commercial Real Property, Qualified
Agricultural Unimproved, Qualified

Assessment Actions Section

Assessment Actions Report

County Reports Section

2005 County Abstract of Assessment for Real Property, Form 45
2005 County Agricultural Land Detail
2005 County Abstract of Assessment for Real Property, Survey
Assessor's Five-Year Plan of Assessment
Department's 2004 Progress Report

Special Valuation Section

Purpose Statements Section

Glossary

Technical Specification Section

Commission Summary Calculations
Correlation Table Calculations
Statistical Reports Query
Statistical Reports Calculations
Map Source
History Valuation Charts

Certification

Exhibit A: Map Section

Exhibit B: History Valuation Chart Section

2005 Commission Summary

89 Washington

Residential Real Property - Current

Number of Sales	667	COD	10.99
Total Sales Price	74,544,045	PRD	101.83
Total Adj. Sales Price	74,594,745	COV	15.16
Total Assessed Value	69,824,435	STD	14.45
Avg. Adj. Sales Price	111,836	Avg. Abs. Dev.	10.43
Avg. Assessed Value	104,684	Min	32.05
Median	94.93	Max	171.44
Wgt. Mean	93.61	95% Median C.I.	93.82 to 96.30
Mean	95.32	95% Wgt. Mean C.I.	92.52 to 94.69
		95% Mean C.I.	94.22 to 96.42
% of Value of the Class of all Real Property Value in the County			52.63
% of Records Sold in the Study Period			9.15
% of Value Sold in the Study Period			9.46
Average Assessed Value of the Base			101,273

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2005	667	94.93	10.99	101.83
2004	593	94.10	12.20	103.03
2003	589	95	10.16	101.14
2002	671	94	8.64	100.44
2001	761	98	7.81	101.07

2005 Commission Summary

89 Washington

Commercial Real Property - Current

Number of Sales	40	COD	15.22
Total Sales Price	4,111,030	PRD	108.75
Total Adj. Sales Price	4,107,230	COV	23.09
Total Assessed Value	3,664,115	STD	22.40
Avg. Adj. Sales Price	102,681	Avg. Abs. Dev.	14.97
Avg. Assessed Value	91,603	Min	50.33
Median	98.36	Max	153.05
Wgt. Mean	89.21	95% Median C.I.	95.49 to 102.70
Mean	97.02	95% Wgt. Mean C.I.	79.92 to 98.50
		95% Mean C.I.	90.08 to 103.96
% of Value of the Class of all Real Property Value in the County			15.39
% of Records Sold in the Study Period			5.75
% of Value Sold in the Study Period			1.7
Average Assessed Value of the Base			310,305

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2005	40	98.36	15.22	108.75
2004	40	94.25	20.94	106.19
2003	39	95	19.58	103.11
2002	44	98	13.55	100.95
2001	45	97	12.45	106.52

2005 Opinions of the Property Tax Administrator for Washington County

Pursuant to Neb. Rev. Stat. Section 77-5027 (R.S. Supp. 2004), my opinions are stated as a conclusion of the knowledge of all factors known to me based upon the assessment practices and statistical analysis for this county. While I rely primarily on the median ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the Reports and Opinions. While I rely primarily on the performance standards issued by the IAAO for the quality of assessment, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

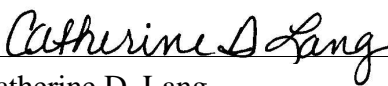
It is my opinion that the level of value of the class of residential real property in Washington County is 95% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Washington County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Washington County is 98% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Washington County is not in compliance with generally accepted mass appraisal practices.

Dated this 11th day of April, 2005.




Catherine D. Lang
Property Tax Administrator

2005 Correlation Section for Washington County

Residential Real Property

I. Correlation

Washington: RESIDENTIAL: The actions of the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that many of the goals that were set have been achieved and the results are the continued efforts for better equalization and uniformity within this class of property. The statistics that relate to the qualitative statistics have been maintained since last year's analysis.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. Section 77-1327 (Reissue 2003) provides that all sales are deemed to be arm's length unless determined otherwise through a sales review conducted under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the sales file. For 2005, the Department did not review the determinations made by the county assessor for real property.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	2001	2002	2003	2004	2005
Total Sales	914	800	765	861	961
Qualified Sales	761	671	589	593	667
Percent Used	83.26	83.88	76.99	68.87	69.41

Washington: RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessor. The above table indicates that a reasonable percentage of all available sales is being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting five years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

2005 Correlation Section for Washington County

Adjusting for Selective Reappraisal

"The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action."

"[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year."

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	97	0.99	97.96	98
2002	94	-0.4	93.62	94
2003	92	4.62	96.25	95
2004	93.48	2.86	96.16	94.10
2005	93.55	-1.06	92.55	94.93

Washington: RESIDENTIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two percentages are somewhat similar and do tend to support each other.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2005 Preliminary Statistical Reports and the 2005 R&O Statistical Reports, to the percentage change in the assessed value of all real property, by class, reported in the 2005 County Abstract of Assessment for

2005 Correlation Section for Washington County

Real Property, Form 45, excluding growth valuation, compared to the 2004 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

"If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity."

Gloudemans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
1.01	2001	0.99
2.54	2002	-0.4
3	2003	5
-0.17	2004	2.86
1.54	2005	-1.06

Washington: RESIDENTIAL: There is a less than 3 point spread in the percent change for this property class, indicating a difference between the two units of measurement. This is not significant difference to be an issue.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

2005 Correlation Section for Washington County

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	94.93	93.61	95.32

Washington: RESIDENTIAL: The median is the best indicator of the level of value for this county. The measures of central tendency shown here reflect that the statistics for the qualified sales for this property type are all within the acceptable range.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or

2005 Correlation Section for Washington County

dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	10.99	101.83
Difference	0	0

Washington: RESIDENTIAL: Both the coefficient of dispersion and the price-related differential are within the acceptable range as qualitative measures, and indicate a general level of good assessment uniformity for this property class as a whole.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

**2005 Correlation Section
for Washington County**

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	665	667	2
Median	93.55	94.93	1.38
Wgt. Mean	92.52	93.61	1.09
Mean	93.78	95.32	1.54
COD	11.49	10.99	-0.5
PRD	101.37	101.83	0.46
Min Sales Ratio	32.05	32.05	0
Max Sales Ratio	171.44	171.44	0

Washington: RESIDENTIAL: The statistics for this class of property in this county represent the assessment actions completed for this property class for the 2005 assessment year.

2005 Correlation Section for Washington County

Commerical Real Property

I. Correlation

Washington: COMMERCIAL: The median is most representative of the overall level of value for this class of property. In this property class the level of value has been attained for this property class. Yet there are indicators that this class of property is not being treated proportionately. With the measure of central tendency for the aggregate mean and the qualitative statistic of the price related differential indicating the assessment uniformity is not as good as could be expected. The county does have good appraisal and support staff and with continued efforts, better equalization and uniformity within this class of property can be achieved.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. Section 77-1327 (Reissue 2003) provides that all sales are deemed to be arm's length unless determined otherwise through a sales review conducted under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the sales file. For 2005, the Department did not review the determinations made by the county assessor for real property.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	2001	2002	2003	2004	2005
Total Sales	118	100	85	83	80
Qualified Sales	46	44	39	40	40
Percent Used	38.98	44	45.88	48.19	50

Washington: COMMERCIAL: A review of the utilization grid reveals the percent of sales used per the combined efforts of the Department and the County. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting five years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely

2005 Correlation Section for Washington County

with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

"The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action."

"[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year."

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	96	7.47	103.17	97
2002	95	5.98	100.68	98
2003	94	0.23	94.22	95
2004	86.90	1.77	88.44	94.25
2005	93.08	-0.04	93.05	98.36

Washington: COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two percentages are not similar and do not support each other.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2005 Preliminary Statistical Reports and the 2005 R&O Statistical Reports, to the percentage change in the

2005 Correlation Section for Washington County

assessed value of all real property, by class, reported in the 2005 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2004 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

"If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity."

GlouDEMANS, Robert J., *Mass Appraisal of Real Property*, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
0.29	2001	7.47
1.47	2002	5.98
2	2003	0
20.04	2004	1.77
17.54	2005	-0.04

Washington: COMMERCIAL: The percent change for this class of property represents a significant difference with the percent change. Any changes to the overall assessment of this class of property that are over represented in the sales file during the last year's data could translate to a significant change in the sales file. But the impact would not be totally reflected in the change in the overall value of the county's total assessment of the property class.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of

2005 Correlation Section for Washington County

the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	98.36	89.21	97.02

Washington: COMMERCIAL: With this information the median is the most reliable measure of the level of value for this class of property. The measures of central tendency illustrate the median and mean are within the acceptable range. But the aggregate mean ratio for this class of property is not in line with the median and the mean and falls outside of the acceptable range. This low aggregate mean is also reflected in a high PRD and tends to indicate that the higher valued properties may (on the

2005 Correlation Section for Washington County

average) be under assessed.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	15.22	108.75
Difference	0	5.75

Washington: COMMERCIAL: The coefficient of dispersion on the qualified sales is within the acceptable range. The price-related differential is significantly outside the range. This class of property must continue to be reviewed to establish closer uniformity. The limited number of qualified sales and also this property class not being a homogeneous grouping of properties or sales can contribute to a greater discrepancy with the quality statistics. This class of property may continue to be reviewed to establish closer uniformity.

**2005 Correlation Section
for Washington County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	43	40	-3
Median	93.08	98.36	5.28
Wgt. Mean	83.69	89.21	5.52
Mean	86.01	97.02	11.01
COD	22.05	15.22	-6.83
PRD	102.76	108.75	5.99
Min Sales Ratio	4.25	50.33	46.08
Max Sales Ratio	153.05	153.05	0

Washington: COMMERCIAL: The above statistics support the actions of the assessor for this class of property for the 2005 assessment year.

**2005 County Abstract of Assessment for Real Property, Form 45 Compared with the
2004 Certificate of Taxes Levied (CTL)**

89 Washington

	2004 CTL County Total	2005 Form 45 County Total	Value Difference (2005 Form 45 - 2004 CTL)	Percent Change	2005 Growth (New Construction Value)	% Change excl. Growth
1. Residential	722,765,140	737,130,165	14,365,025	1.99	22,084,895	-1.07
2. Recreational	1,199,710	1,248,515	48,805	4.07	30,155	1.55
3. Ag-Homesite Land, Ag-Res Dwellings	176,859,845	199,405,565	22,545,720	12.75	*-----	12.75
4. Total Residential (sum lines 1-3)	900,824,695	937,784,245	36,959,550	4.1	22,115,050	1.65
5. Commercial	106,684,860	108,338,870	1,654,010	1.55	777,095	0.82
6. Industrial	107,293,855	107,633,525	339,670	0.32	1,295,160	-0.89
7. Ag-Farmsite Land, Outbuildings	42,027,015	42,857,860	830,845	1.98	7,236,445	-15.24
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	256,005,730	258,830,255	2,824,525	1.1	2,072,255	0.29
10. Total Non-Agland Real Property	1,156,830,425	1,196,616,820	39,786,395	3.44	31,423,750	0.72
11. Irrigated	14,328,420	14,283,855	-44,565	-0.31		
12. Dryland	181,481,395	182,690,080	1,208,685	0.67		
13. Grassland	5,947,370	7,624,305	1,676,935	28.2		
14. Wasteland	959,305	1,708,135	748,830	78.06		
15. Other Agland	70,990	450	-70,540	-99.37		
16. Total Agricultural Land	202,787,480	206,306,825	3,519,345	1.74		
17. Total Value of All Real Property (Locally Assessed)	1,359,617,905	1,402,923,645	43,305,740	3.19	31,423,750	0.87

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	667	MEDIAN:	95	COV:	15.16	95% Median C.I.:	93.82 to 96.30
TOTAL Sales Price:	74,544,045	WGT. MEAN:	94	STD:	14.45	95% Wgt. Mean C.I.:	92.52 to 94.69
TOTAL Adj.Sales Price:	74,594,745	MEAN:	95	AVG.ABS.DEV:	10.43	95% Mean C.I.:	94.22 to 96.42
TOTAL Assessed Value:	69,824,435						
AVG. Adj. Sales Price:	111,836	COD:	10.99	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	104,684	PRD:	101.83	MIN Sales Ratio:	32.05		

(!: AVTot=0)
(!: Derived)

Printed: 03/30/2005 16:03:34

DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
<u>Qrtrs</u>												
07/01/02 TO 09/30/02	82	98.81	100.32	98.52	9.81	101.82	70.35	141.43	95.58 to 101.22		92,615	91,248
10/01/02 TO 12/31/02	76	95.58	97.06	95.17	10.61	101.99	73.30	132.31	91.77 to 100.08		119,035	113,286
01/01/03 TO 03/31/03	52	99.67	100.74	98.33	11.02	102.45	63.17	146.22	94.93 to 102.90		110,687	108,838
04/01/03 TO 06/30/03	93	96.15	96.39	95.45	9.33	100.99	60.44	167.98	93.74 to 97.80		118,621	113,226
07/01/03 TO 09/30/03	99	95.87	96.24	92.97	9.57	103.52	61.49	135.02	92.72 to 97.88		107,094	99,569
10/01/03 TO 12/31/03	74	92.78	93.93	92.00	10.79	102.09	50.33	139.13	88.99 to 97.62		111,079	102,197
01/01/04 TO 03/31/04	67	94.02	91.91	95.30	10.23	96.45	32.05	121.56	89.21 to 97.92		106,870	101,846
04/01/04 TO 06/30/04	124	87.78	89.80	87.59	13.14	102.52	52.69	171.44	85.31 to 91.74		122,446	107,249
<u>Study Years</u>												
07/01/02 TO 06/30/03	303	97.52	98.37	96.57	10.15	101.86	60.44	167.98	95.89 to 98.89		110,325	106,540
07/01/03 TO 06/30/04	364	92.44	92.78	91.20	11.36	101.73	32.05	171.44	91.12 to 94.32		113,093	103,139
<u>Calendar Yrs</u>												
01/01/03 TO 12/31/03	318	96.15	96.48	94.38	10.15	102.23	50.33	167.98	94.49 to 97.52		111,980	105,690
<u>ALL</u>												
	667	94.93	95.32	93.61	10.99	101.83	32.05	171.44	93.82 to 96.30		111,836	104,684

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	667	MEDIAN:	95	COV:	15.16	95% Median C.I.:	93.82 to 96.30
TOTAL Sales Price:	74,544,045	WGT. MEAN:	94	STD:	14.45	95% Wgt. Mean C.I.:	92.52 to 94.69
TOTAL Adj.Sales Price:	74,594,745	MEAN:	95	AVG.ABS.DEV:	10.43	95% Mean C.I.:	94.22 to 96.42
TOTAL Assessed Value:	69,824,435						
AVG. Adj. Sales Price:	111,836	COD:	10.99	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	104,684	PRD:	101.83	MIN Sales Ratio:	32.05		

Printed: 03/30/2005 16:03:34

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	83.67	83.67	83.67			83.67	83.67	N/A	145,000	121,325
133 EST	1	93.66	93.66	93.66			93.66	93.66	N/A	217,500	203,710
ALLEN HILLS	2	100.17	100.17	100.17	0.00	100.00	100.17	100.17	N/A	260,000	260,440
ALLEN HILLS V	12	100.78	99.79	98.37	9.26	101.44	78.99	117.50	91.26 to 111.90	46,423	45,666
ARLINGTON V	9	90.91	95.93	94.92	11.08	101.06	83.33	131.58	83.33 to 100.00	21,888	20,777
BEAR	114	93.61	93.43	93.67	8.91	99.74	65.43	121.80	91.67 to 96.54	131,548	123,227
BLAIR V	48	93.69	99.63	97.52	12.50	102.17	69.65	167.98	92.12 to 101.75	30,859	30,092
COOPER WOODS	1	97.62	97.62	97.62			97.62	97.62	N/A	260,300	254,100
COOPERWOODS V	2	89.45	89.45	87.87	17.70	101.80	73.62	105.28	N/A	50,000	43,932
COUNTRYLAND	1	67.83	67.83	67.83			67.83	67.83	N/A	245,000	166,180
CREST RIDGE	1	94.10	94.10	94.10			94.10	94.10	N/A	306,741	288,635
CREST RIDGE V	14	100.65	102.10	101.66	4.11	100.44	93.55	114.29	97.78 to 105.41	39,699	40,357
CRYSTAL LAKE V	4	99.25	96.13	96.13	3.15	100.00	86.75	99.25	N/A	40,000	38,450
CUB	106	92.56	92.18	92.68	9.54	99.46	72.99	121.56	87.55 to 95.13	130,299	120,757
EAGLE	11	97.83	95.80	93.36	11.18	102.61	68.77	118.49	82.26 to 115.29	93,079	86,901
EAGLE VIEW	1	79.09	79.09	79.09			79.09	79.09	N/A	475,000	375,700
EAGLE VIEW V	5	86.34	90.55	90.17	5.47	100.42	85.57	106.02	N/A	52,590	47,420
EASTRIDGE	1	87.37	87.37	87.37			87.37	87.37	N/A	235,000	205,325
FONTANELLE	3	95.51	94.31	95.27	10.55	98.99	78.59	108.82	N/A	74,666	71,138
FT CALHOUN V	13	95.58	96.74	95.31	7.64	101.50	66.03	128.08	93.23 to 101.18	31,253	29,788
GIBREAL	1	95.75	95.75	95.75			95.75	95.75	N/A	12,000	11,490
GLYDEN BAKKE V	2	79.89	79.89	79.53	6.67	100.45	74.56	85.21	N/A	37,500	29,825
GOTTSCH 2V	2	74.53	74.53	74.52	0.00	100.00	74.53	74.53	N/A	60,000	44,715
HAWK	14	93.16	94.47	93.37	5.51	101.18	80.21	106.89	91.15 to 100.37	116,908	109,158
HEIDI HOLLO	5	94.34	92.69	92.20	4.15	100.53	84.78	100.01	N/A	200,800	185,140
HEIDI HOLLO V	1	96.83	96.83	96.83			96.83	96.83	N/A	59,900	58,000
HEIDI HOLLOW WEST	6	100.00	104.29	103.29	7.05	100.96	93.28	126.85	93.28 to 126.85	374,166	386,493
HEIDI HOLLOW WEST V	4	98.33	99.70	99.57	3.08	100.12	96.67	105.45	N/A	58,750	58,500
HERMAN	15	95.03	95.57	89.64	13.12	106.61	62.32	132.31	88.49 to 110.01	57,400	51,455
HILLVIEW	1	98.44	98.44	98.44			98.44	98.44	N/A	196,500	193,435
HILLVIEW V	2	139.01	139.01	138.63	5.19	100.27	131.80	146.22	N/A	23,750	32,925
INDIAN	6	94.19	95.81	96.38	3.62	99.41	91.30	105.70	91.30 to 105.70	125,750	121,194
JENSEN ACRES V	2	98.11	98.11	98.57	0.65	99.53	97.47	98.75	N/A	140,950	138,932
KAERS	2	89.39	89.39	89.31	3.09	100.10	86.63	92.16	N/A	242,499	216,565
KAMEO	2	98.27	98.27	93.54	12.92	105.06	85.58	110.97	N/A	280,500	262,390
KAMEO 2	1	89.18	89.18	89.18			89.18	89.18	N/A	219,000	195,300
KENNARD	7	94.27	89.81	91.01	7.60	98.68	74.72	99.87	74.72 to 99.87	100,628	91,584
KENNARD V	4	103.09	102.95	104.41	8.10	98.59	89.18	116.41	N/A	13,200	13,782

PA&T 2005 R&O Statistics

Base Stat

PAGE: 3 of 7

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:		667	MEDIAN:		95	COV:	15.16	95% Median C.I.: 93.82 to 96.30		(AV1ot=0)	
TOTAL Sales Price:		74,544,045	WGT. MEAN:		94	STD:	14.45	95% Wgt. Mean C.I.: 92.52 to 94.69		(!: Derived)	
TOTAL Adj.Sales Price:		74,594,745	MEAN:		95	AVG.ABS.DEV:	10.43	95% Mean C.I.: 94.22 to 96.42			
TOTAL Assessed Value:		69,824,435									
AVG. Adj. Sales Price:		111,836	COD:		10.99	MAX Sales Ratio:	171.44				
AVG. Assessed Value:		104,684	PRD:		101.83	MIN Sales Ratio:	32.05			Printed: 03/30/2005 16:03:34	
LAKELAND	28	91.68	92.10	91.98	7.35	100.13	77.49	108.43	86.73 to 96.65	146,730	134,962
LAKELAND V	37	97.85	96.19	95.43	19.61	100.80	52.69	139.13	79.13 to 107.36	10,374	9,899
LAKEVIEW	1	95.75	95.75	95.75			95.75	95.75	N/A	163,000	156,070
LAKEVIEW V	1	112.45	112.45	112.45			112.45	112.45	N/A	24,900	28,000
LONGVIEW	1	97.80	97.80	97.80			97.80	97.80	N/A	230,000	224,945
LONGVIEW V	6	101.37	102.15	101.89	2.72	100.25	99.09	108.02	99.09 to 108.02	63,766	64,971
LOOKING GLASS	3	96.61	94.93	96.64	6.78	98.23	84.28	103.91	N/A	166,966	161,356
LOOKING GLASS V	2	96.03	96.03	43.68	66.62	219.83	32.05	160.00	N/A	5,500	2,402
MCGOWAN	1	94.90	94.90	94.90			94.90	94.90	N/A	250,000	237,240
MILLSTONE V	11	98.98	101.95	101.19	6.47	100.75	88.97	118.91	93.82 to 110.52	49,545	50,133
NASHVILLE	2	114.76	114.76	116.24	11.44	98.73	101.63	127.89	N/A	89,000	103,452
NORTHWOODS	2	98.18	98.18	97.14	10.36	101.08	88.01	108.35	N/A	816,000	792,627
NORTHWOODS V	4	94.08	96.89	98.41	13.29	98.45	81.44	117.96	N/A	171,875	169,150
OAK PARK	2	104.51	104.51	98.97	5.90	105.59	98.34	110.67	N/A	113,054	111,891
OAK PARK 1V	2	107.68	107.68	107.26	5.80	100.39	101.43	113.92	N/A	12,475	13,381
OAK PARK V	4	90.15	90.81	90.41	5.68	100.44	85.00	97.92	N/A	15,312	13,843
OAK PARK2	1	89.67	89.67	89.67			89.67	89.67	N/A	175,000	156,925
OAK PARK2V	1	122.42	122.42	122.42			122.42	122.42	N/A	16,500	20,200
PIONEER	5	100.45	99.59	100.28	3.44	99.31	90.58	104.19	N/A	187,890	188,421
RIVERSIDE V	1	100.00	100.00	100.00			100.00	100.00	N/A	60,000	60,000
ROLLING ACRES	3	69.70	79.80	83.22	15.13	95.90	69.03	100.68	N/A	168,000	139,808
ROLLING ACRES V	1	120.17	120.17	120.17			120.17	120.17	N/A	26,100	31,365
ROLLING HILLS	1	98.10	98.10	98.10			98.10	98.10	N/A	120,600	118,305
RURAL	61	93.00	94.20	91.76	11.45	102.65	61.49	141.43	89.63 to 96.36	205,218	188,318
RURAL V	49	96.00	98.19	94.46	14.39	103.95	67.07	171.44	89.97 to 98.32	74,468	70,343
RUTHS NASHVILLE	1	69.32	69.32	69.32			69.32	69.32	N/A	120,000	83,180
SHANNON V	2	107.73	107.73	107.73	0.00	100.00	107.73	107.73	N/A	31,500	33,935
SHERWOOD V	1	93.66	93.66	93.66			93.66	93.66	N/A	233,468	218,665
SUNRISE V	1	87.54	87.54	87.54			87.54	87.54	N/A	34,000	29,765
SURREY HILLS	1	85.31	85.31	85.31			85.31	85.31	N/A	273,500	233,320
SURREY HILLS V	1	50.33	50.33	50.33			50.33	50.33	N/A	90,000	45,300
VALLEY VIEW	2	90.82	90.82	90.91	3.45	99.90	87.69	93.95	N/A	267,500	243,187
WILDWOOD	1	111.70	111.70	111.70			111.70	111.70	N/A	95,000	106,115
ALL	667	94.93	95.32	93.61	10.99	101.83	32.05	171.44	93.82 to 96.30	111,836	104,684

Printed: 03/30/2005 16:03:34

PA&T 2005 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	667	MEDIAN:	95	COV:	15.16	95% Median C.I.:	93.82 to 96.30
TOTAL Sales Price:	74,544,045	WGT. MEAN:	94	STD:	14.45	95% Wgt. Mean C.I.:	92.52 to 94.69
TOTAL Adj.Sales Price:	74,594,745	MEAN:	95	AVG.ABS.DEV:	10.43	95% Mean C.I.:	94.22 to 96.42
TOTAL Assessed Value:	69,824,435						
AVG. Adj. Sales Price:	111,836	COD:	10.99	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	104,684	PRD:	101.83	MIN Sales Ratio:	32.05		

(!: AVTot=0)
(!: Derived)

Printed: 03/30/2005 16:03:34

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	352	94.09	94.54	93.70	9.61	100.90	62.32	167.98	92.67 to 95.49	105,669	99,008
2	43	97.47	100.87	93.91	13.22	107.41	69.03	171.44	93.66 to 100.14	132,398	124,333
3	272	96.48	95.45	93.44	12.17	102.15	32.05	160.00	93.82 to 97.65	116,565	108,923
ALL	667	94.93	95.32	93.61	10.99	101.83	32.05	171.44	93.82 to 96.30	111,836	104,684

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	419	93.66	93.47	93.09	9.42	100.41	61.49	141.43	92.10 to 94.98	153,797	143,171
2	247	97.73	98.45	96.87	13.08	101.64	32.05	171.44	96.00 to 99.25	41,059	39,774
3	1	95.75	95.75	95.75			95.75	95.75	N/A	12,000	11,490
ALL	667	94.93	95.32	93.61	10.99	101.83	32.05	171.44	93.82 to 96.30	111,836	104,684

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	666	94.91	95.32	93.60	11.01	101.83	32.05	171.44	93.82 to 96.30	111,986	104,824
06											
07	1	95.75	95.75	95.75			95.75	95.75	N/A	12,000	11,490
ALL	667	94.93	95.32	93.61	10.99	101.83	32.05	171.44	93.82 to 96.30	111,836	104,684

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	83.21	83.21	83.21			83.21	83.21	N/A	216,000	179,730
11-0001	20	94.04	96.59	91.51	12.07	105.55	62.32	132.31	89.72 to 105.62	63,025	57,673
27-0594	3	114.29	105.48	98.69	19.80	106.88	67.12	135.02	N/A	123,666	122,046
28-0059	10	86.29	93.66	91.52	18.46	102.34	70.55	141.43	74.53 to 121.45	142,408	130,335
89-0001	503	95.26	95.32	94.22	10.57	101.17	32.05	167.98	93.78 to 96.65	108,257	102,000
89-0003	63	93.96	94.51	91.91	11.65	102.82	50.33	171.44	90.72 to 97.43	166,556	153,087
89-0024	67	96.00	95.64	92.07	10.63	103.87	61.49	131.58	91.67 to 99.74	95,176	87,629
NonValid School	1	83.21	83.21	83.21			83.21	83.21	N/A	216,000	179,730
ALL	667	94.93	95.32	93.61	10.99	101.83	32.05	171.44	93.82 to 96.30	111,836	104,684

PA&T 2005 R&O Statistics

Base Stat

PAGE:5 of 7

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	667	MEDIAN:	95	COV:	15.16	95% Median C.I.:	93.82 to 96.30
TOTAL Sales Price:	74,544,045	WGT. MEAN:	94	STD:	14.45	95% Wgt. Mean C.I.:	92.52 to 94.69
TOTAL Adj.Sales Price:	74,594,745	MEAN:	95	AVG.ABS.DEV:	10.43	95% Mean C.I.:	94.22 to 96.42
TOTAL Assessed Value:	69,824,435						
AVG. Adj. Sales Price:	111,836	COD:	10.99	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	104,684	PRD:	101.83	MIN Sales Ratio:	32.05		

(!: AVTot=0)
(!: Derived)

Printed: 03/30/2005 16:03:35

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	256	97.65	98.07	96.02	13.02	102.14	32.05	171.44	94.82 to 99.20	44,287	42,524
Prior TO 1860	1	77.75	77.75	77.75			77.75	77.75	N/A	116,500	90,575
1860 TO 1899	11	98.23	95.39	95.52	7.74	99.87	78.59	110.97	78.70 to 108.82	98,181	93,780
1900 TO 1919	68	92.00	92.48	90.42	13.34	102.28	61.49	123.93	88.17 to 97.97	95,022	85,919
1920 TO 1939	29	94.98	95.01	93.87	8.60	101.22	70.62	132.31	90.88 to 99.34	114,365	107,353
1940 TO 1949	8	99.32	97.81	96.59	10.22	101.27	68.77	115.29	68.77 to 115.29	90,759	87,664
1950 TO 1959	31	88.49	91.41	91.02	10.63	100.44	76.79	141.43	82.73 to 96.58	109,200	99,390
1960 TO 1969	23	87.86	92.82	91.47	13.93	101.48	72.68	135.02	83.20 to 94.13	137,245	125,537
1970 TO 1979	65	93.48	92.32	91.53	8.50	100.87	66.09	112.09	89.31 to 96.47	145,684	133,342
1980 TO 1989	32	91.59	92.44	92.90	6.36	99.51	73.60	108.09	87.97 to 95.40	159,579	148,242
1990 TO 1994	38	92.66	91.88	91.97	6.84	99.90	71.31	107.72	88.94 to 95.87	178,130	163,830
1995 TO 1999	52	93.43	92.59	92.47	6.97	100.13	77.11	110.94	88.85 to 96.30	243,327	225,011
2000 TO Present	53	99.11	99.69	98.52	5.95	101.19	82.61	126.85	97.82 to 101.61	207,858	204,779
ALL	667	94.93	95.32	93.61	10.99	101.83	32.05	171.44	93.82 to 96.30	111,836	104,684

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	124.74	118.68	121.35	21.97	97.80	67.50	160.00	67.50 to 160.00	2,917	3,540
5000 TO 9999	22	97.69	92.52	89.54	18.63	103.33	52.69	127.17	76.32 to 109.14	7,144	6,396
Total \$											
1 TO 9999	28	98.79	98.13	92.73	21.33	105.83	52.69	160.00	78.75 to 110.35	6,238	5,784
10000 TO 29999	81	99.20	100.84	100.59	13.18	100.25	32.05	167.98	93.01 to 101.61	20,710	20,831
30000 TO 59999	117	98.79	99.43	98.88	11.15	100.55	66.03	171.44	96.83 to 100.92	44,186	43,690
60000 TO 99999	114	95.29	93.84	93.86	10.58	99.98	50.33	127.89	91.30 to 97.65	78,885	74,042
100000 TO 149999	150	91.64	91.94	92.18	9.95	99.74	62.32	141.43	88.75 to 93.30	124,207	114,488
150000 TO 249999	131	94.62	93.85	93.84	7.18	100.02	67.12	125.62	92.35 to 96.30	187,204	175,667
250000 TO 499999	43	93.95	91.99	91.66	9.73	100.36	61.49	126.85	86.63 to 98.45	307,739	282,071
500000 +	3	93.28	96.55	96.15	7.27	100.41	88.01	108.35	N/A	730,666	702,536
ALL	667	94.93	95.32	93.61	10.99	101.83	32.05	171.44	93.82 to 96.30	111,836	104,684

PA&T 2005 R&O Statistics

Base Stat

PAGE:6 of 7

Type: Qualified

State Stat Run

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	667	MEDIAN:	95	COV:	15.16	95% Median C.I.:	93.82 to 96.30
TOTAL Sales Price:	74,544,045	WGT. MEAN:	94	STD:	14.45	95% Wgt. Mean C.I.:	92.52 to 94.69
TOTAL Adj.Sales Price:	74,594,745	MEAN:	95	AVG.ABS.DEV:	10.43	95% Mean C.I.:	94.22 to 96.42
TOTAL Assessed Value:	69,824,435						
AVG. Adj. Sales Price:	111,836	COD:	10.99	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	104,684	PRD:	101.83	MIN Sales Ratio:	32.05		

(!: AVTot=0)
(!: Derived)

Printed: 03/30/2005 16:03:35

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	67.50	81.65	53.88	50.74	151.54	32.05	160.00	N/A	4,538	2,445
5000 TO 9999	26	98.79	98.18	93.98	18.09	104.47	60.44	139.13	80.61 to 110.35	7,057	6,632
Total \$											
1 TO 9999	31	97.53	95.52	89.57	22.15	106.64	32.05	160.00	78.75 to 109.14	6,650	5,956
10000 TO 29999	79	95.75	98.68	97.09	11.20	101.64	71.06	131.58	92.72 to 100.00	21,816	21,181
30000 TO 59999	121	97.73	96.68	93.76	11.92	103.12	50.33	167.98	95.03 to 99.25	46,243	43,357
60000 TO 99999	147	91.76	93.25	90.91	12.02	102.57	62.32	171.44	88.81 to 94.98	87,022	79,110
100000 TO 149999	127	92.45	93.70	92.91	8.79	100.85	67.12	127.89	91.10 to 95.32	132,729	123,318
150000 TO 249999	130	96.13	95.52	94.24	7.89	101.36	61.49	141.43	94.36 to 97.52	198,404	186,975
250000 TO 499999	29	98.45	96.78	95.54	8.39	101.30	79.09	126.85	89.63 to 100.91	325,378	310,862
500000 +	3	93.28	96.55	96.15	7.27	100.41	88.01	108.35	N/A	730,666	702,536
ALL											
	667	94.93	95.32	93.61	10.99	101.83	32.05	171.44	93.82 to 96.30	111,836	104,684

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	256	97.65	98.14	96.29	12.99	101.92	32.05	171.44	95.51 to 99.20	45,078	43,404
20	10	93.03	94.30	90.56	9.48	104.14	79.84	111.70	83.67 to 110.35	66,050	59,812
25	17	92.67	92.33	91.04	9.16	101.42	70.62	113.94	84.85 to 102.98	72,912	66,377
30	232	91.93	92.66	91.64	9.91	101.11	61.49	141.43	91.04 to 93.96	120,420	110,353
35	54	91.98	91.61	90.98	9.72	100.70	62.32	125.62	89.18 to 96.21	170,110	154,759
40	83	97.52	96.29	94.86	6.93	101.50	71.31	121.56	95.49 to 98.72	220,112	208,807
45	6	100.17	100.49	99.82	2.68	100.66	94.68	108.43	94.68 to 108.43	250,980	250,535
50	4	100.64	96.89	94.81	7.29	102.19	79.09	107.17	N/A	336,000	318,562
60	5	100.00	103.30	100.24	10.78	103.05	88.01	126.85	N/A	582,400	583,777
ALL											
	667	94.93	95.32	93.61	10.99	101.83	32.05	171.44	93.82 to 96.30	111,836	104,684

PA&T 2005 R&O Statistics

Base Stat

PAGE:7 of 7

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	667	MEDIAN:	95	COV:	15.16	95% Median C.I.:	93.82 to 96.30
TOTAL Sales Price:	74,544,045	WGT. MEAN:	94	STD:	14.45	95% Wgt. Mean C.I.:	92.52 to 94.69
TOTAL Adj.Sales Price:	74,594,745	MEAN:	95	AVG.ABS.DEV:	10.43	95% Mean C.I.:	94.22 to 96.42
TOTAL Assessed Value:	69,824,435						
AVG. Adj. Sales Price:	111,836	COD:	10.99	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	104,684	PRD:	101.83	MIN Sales Ratio:	32.05		

(!: AVTot=0)
(!: Derived)

Printed: 03/30/2005 16:03:35

STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	256	97.65	98.07	96.14	13.06	102.00	32.05	171.44	94.82 to 99.20	43,744	42,057
100	5	110.35	108.66	107.50	11.12	101.08	90.32	135.02	N/A	81,060	87,143
101	244	93.11	92.78	92.98	8.91	99.79	66.09	127.89	91.62 to 94.52	150,996	140,401
102	56	96.60	94.91	93.26	9.48	101.77	62.32	123.93	91.67 to 98.89	181,182	168,975
103	8	91.69	91.20	91.81	7.05	99.33	73.56	104.33	73.56 to 104.33	171,575	157,522
104	81	93.95	93.38	92.42	10.10	101.04	61.49	141.43	90.88 to 96.15	152,312	140,760
106	3	98.58	101.75	104.98	5.14	96.93	95.75	110.94	N/A	79,333	83,281
301	14	98.07	98.34	96.90	9.11	101.48	84.53	119.63	84.73 to 109.41	146,671	142,131
ALL											
	667	94.93	95.32	93.61	10.99	101.83	32.05	171.44	93.82 to 96.30	111,836	104,684

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	255	97.65	98.11	96.12	13.01	102.07	32.05	171.44	95.51 to 99.09	44,404	42,682
20	3	104.17	101.61	98.60	6.41	103.05	90.32	110.35	N/A	23,101	22,778
25	5	93.18	88.23	82.33	11.69	107.16	67.12	102.98	N/A	77,700	63,972
30	26	96.35	96.09	94.53	9.83	101.65	69.80	114.90	90.82 to 104.15	87,302	82,527
35	8	87.32	90.38	89.91	10.95	100.52	76.31	121.80	76.31 to 121.80	111,568	100,316
40	370	93.66	93.49	93.21	9.23	100.30	61.49	141.43	91.86 to 94.98	161,219	150,280
ALL											
	667	94.93	95.32	93.61	10.99	101.83	32.05	171.44	93.82 to 96.30	111,836	104,684

PA&T 2005 R&O Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	40	MEDIAN:	98	COV:	23.09	95% Median C.I.:	95.49 to 102.70
TOTAL Sales Price:	4,111,030	WGT. MEAN:	89	STD:	22.40	95% Wgt. Mean C.I.:	79.92 to 98.50
TOTAL Adj.Sales Price:	4,107,230	MEAN:	97	AVG.ABS.DEV:	14.97	95% Mean C.I.:	90.08 to 103.96
TOTAL Assessed Value:	3,664,115						
AVG. Adj. Sales Price:	102,680	COD:	15.22	MAX Sales Ratio:	153.05		
AVG. Assessed Value:	91,602	PRD:	108.75	MIN Sales Ratio:	50.33		

(!: AVTot=0)

(!: Derived)

Printed: 03/30/2005 16:03:47

DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/01 TO 09/30/01	1	98.74	98.74	98.74			98.74	98.74	N/A		92,000	90,845
10/01/01 TO 12/31/01	1	93.08	93.08	93.08			93.08	93.08	N/A		50,000	46,540
01/01/02 TO 03/31/02	3	99.83	90.09	74.83	22.17	120.39	52.03	118.42	N/A		63,080	47,205
04/01/02 TO 06/30/02	2	96.90	96.90	94.40	10.32	102.65	86.90	106.90	N/A		120,000	113,282
07/01/02 TO 09/30/02	8	96.89	95.69	89.52	14.80	106.89	61.35	126.89	61.35 to 126.89		108,900	97,490
10/01/02 TO 12/31/02	5	105.40	120.31	101.56	20.82	118.47	96.11	153.05	N/A		159,300	161,780
01/01/03 TO 03/31/03	3	96.03	89.90	87.45	11.01	102.80	70.98	102.70	N/A		123,500	108,003
04/01/03 TO 06/30/03	3	90.23	83.61	81.58	15.28	102.49	59.63	100.98	N/A		81,000	66,083
07/01/03 TO 09/30/03	5	101.74	103.40	102.73	4.82	100.66	96.84	111.89	N/A		68,680	70,552
10/01/03 TO 12/31/03	4	96.37	96.95	96.86	8.77	100.10	86.96	108.10	N/A		64,750	62,713
01/01/04 TO 03/31/04	2	73.17	73.17	58.64	31.21	124.78	50.33	96.00	N/A		41,250	24,187
04/01/04 TO 06/30/04	3	98.43	95.36	69.39	26.26	137.41	55.05	132.59	N/A		189,963	131,825
____Study Years____												
07/01/01 TO 06/30/02	7	98.74	93.70	88.50	13.47	105.87	52.03	118.42	52.03 to 118.42		81,605	72,223
07/01/02 TO 06/30/03	19	97.10	99.35	92.54	17.01	107.36	59.63	153.05	90.23 to 106.84		120,063	111,109
07/01/03 TO 06/30/04	14	98.49	95.52	83.48	13.77	114.42	50.33	132.59	86.96 to 108.10		89,627	74,818
____Calendar Yrs____												
01/01/02 TO 12/31/02	18	99.05	101.73	93.33	17.92	109.01	52.03	153.05	90.91 to 108.11		116,496	108,722
01/01/03 TO 12/31/03	15	98.54	95.02	92.60	9.84	102.62	59.63	111.89	90.04 to 102.71		81,060	75,058
____ALL____												
	40	98.36	97.02	89.21	15.22	108.75	50.33	153.05	95.49 to 102.70		102,680	91,602

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
ARLINGTON	5	108.00	104.46	104.95	3.35	99.53	98.28	108.11	N/A		36,800	38,623
BLAIR	22	96.07	93.55	87.91	16.21	106.42	52.03	153.05	90.04 to 102.71		135,601	119,205
BLAIR V	3	132.59	123.15	119.95	15.82	102.67	86.96	149.90	N/A		41,666	49,980
FT CALHOUN	4	85.37	80.51	79.02	19.35	101.89	50.33	100.98	N/A		124,375	98,276
HERMAN	2	101.97	101.97	101.36	4.78	100.60	97.10	106.84	N/A		32,000	32,435
RURAL	2	99.77	99.77	99.57	2.94	100.20	96.84	102.70	N/A		32,750	32,610
RURAL V	2	102.66	102.66	93.27	15.35	110.07	86.90	118.42	N/A		94,000	87,677
____ALL____												
	40	98.36	97.02	89.21	15.22	108.75	50.33	153.05	95.49 to 102.70		102,680	91,602

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	40	MEDIAN:	98	COV:	23.09	95% Median C.I.:	95.49 to 102.70
TOTAL Sales Price:	4,111,030	WGT. MEAN:	89	STD:	22.40	95% Wgt. Mean C.I.:	79.92 to 98.50
TOTAL Adj.Sales Price:	4,107,230	MEAN:	97	AVG.ABS.DEV:	14.97	95% Mean C.I.:	90.08 to 103.96
TOTAL Assessed Value:	3,664,115						
AVG. Adj. Sales Price:	102,680	COD:	15.22	MAX Sales Ratio:	153.05		
AVG. Assessed Value:	91,602	PRD:	108.75	MIN Sales Ratio:	50.33		

Printed: 03/30/2005 16:03:47

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	36	98.36	96.55	88.84	15.86	108.69	50.33	153.05	93.08 to 102.71	107,048	95,098
2	3	102.70	102.68	94.59	10.23	108.55	86.90	118.42	N/A	72,833	68,893
3	1	96.84	96.84	96.84			96.84	96.84	N/A	35,000	33,895
ALL	40	98.36	97.02	89.21	15.22	108.75	50.33	153.05	95.49 to 102.70	102,680	91,602

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	33	98.43	94.52	87.91	14.17	107.51	50.33	153.05	95.49 to 102.70	112,522	98,921
2	7	96.00	108.81	101.45	20.26	107.26	86.90	149.90	86.90 to 149.90	56,285	57,099
ALL	40	98.36	97.02	89.21	15.22	108.75	50.33	153.05	95.49 to 102.70	102,680	91,602

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0001	2	101.97	101.97	101.36	4.78	100.60	97.10	106.84	N/A	32,000	32,435
27-0594											
28-0059											
89-0001	28	96.48	97.49	89.51	17.56	108.92	52.03	153.05	90.23 to 102.71	118,972	106,489
89-0003	4	85.37	80.51	79.02	19.35	101.89	50.33	100.98	N/A	124,375	98,276
89-0024	6	105.35	104.17	104.63	3.70	99.56	98.28	108.11	98.28 to 108.11	35,750	37,406
NonValid School											
ALL	40	98.36	97.02	89.21	15.22	108.75	50.33	153.05	95.49 to 102.70	102,680	91,602

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	40	MEDIAN:	98	COV:	23.09	95% Median C.I.:	95.49 to 102.70
TOTAL Sales Price:	4,111,030	WGT. MEAN:	89	STD:	22.40	95% Wgt. Mean C.I.:	79.92 to 98.50
TOTAL Adj.Sales Price:	4,107,230	MEAN:	97	AVG.ABS.DEV:	14.97	95% Mean C.I.:	90.08 to 103.96
TOTAL Assessed Value:	3,664,115						
AVG. Adj. Sales Price:	102,680	COD:	15.22	MAX Sales Ratio:	153.05		
AVG. Assessed Value:	91,602	PRD:	108.75	MIN Sales Ratio:	50.33		

(!: AVTot=0)

(!: Derived)

Printed: 03/30/2005 16:03:48

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	15	96.00	98.37	90.47	16.04	108.74	59.63	149.90	86.96 to 111.89	69,593	62,959
Prior TO 1860											
1860 TO 1899	4	94.25	107.90	100.40	18.85	107.47	90.04	153.05	N/A	55,125	55,343
1900 TO 1919	2	104.92	104.92	104.36	3.03	100.54	101.74	108.10	N/A	73,000	76,180
1920 TO 1939	1	102.71	102.71	102.71			102.71	102.71	N/A	65,000	66,760
1940 TO 1949	2	64.84	64.84	70.70	19.76	91.72	52.03	77.66	N/A	209,370	148,017
1950 TO 1959	4	100.72	89.30	89.64	14.65	99.61	50.33	105.40	N/A	70,000	62,751
1960 TO 1969	6	103.94	106.44	107.85	7.21	98.69	96.03	126.89	96.03 to 126.89	103,200	111,299
1970 TO 1979	1	55.05	55.05	55.05			55.05	55.05	N/A	420,000	231,195
1980 TO 1989	3	106.84	104.46	101.40	3.02	103.01	98.43	108.11	N/A	50,296	51,003
1990 TO 1994	1	96.11	96.11	96.11			96.11	96.11	N/A	608,000	584,375
1995 TO 1999	1	70.98	70.98	70.98			70.98	70.98	N/A	135,000	95,820
2000 TO Present											
ALL	40	98.36	97.02	89.21	15.22	108.75	50.33	153.05	95.49 to 102.70	102,680	91,602

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	4	102.56	102.31	102.86	5.04	99.46	96.00	108.11	N/A	23,000	23,658
30000 TO 59999	11	102.70	112.59	111.22	16.65	101.23	86.96	153.05	93.08 to 149.90	38,363	42,666
60000 TO 99999	14	99.86	93.79	93.52	11.61	100.29	50.33	111.89	90.04 to 106.90	78,385	73,305
100000 TO 149999	4	84.71	80.00	79.33	21.83	100.84	52.03	98.54	N/A	117,407	93,140
150000 TO 249999	4	91.47	92.80	93.61	20.41	99.13	61.35	126.89	N/A	173,300	162,221
250000 TO 499999	2	66.35	66.35	64.56	17.04	102.78	55.05	77.66	N/A	362,500	234,025
500000 +	1	96.11	96.11	96.11			96.11	96.11	N/A	608,000	584,375
ALL	40	98.36	97.02	89.21	15.22	108.75	50.33	153.05	95.49 to 102.70	102,680	91,602

PA&T 2005 R&O Statistics

Base Stat

PAGE:4 of 5

Type: Qualified

State Stat Run

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	40	MEDIAN:	98	COV:	23.09	95% Median C.I.:	95.49 to 102.70
TOTAL Sales Price:	4,111,030	WGT. MEAN:	89	STD:	22.40	95% Wgt. Mean C.I.:	79.92 to 98.50
TOTAL Adj.Sales Price:	4,107,230	MEAN:	97	AVG.ABS.DEV:	14.97	95% Mean C.I.:	90.08 to 103.96
TOTAL Assessed Value:	3,664,115						
AVG. Adj. Sales Price:	102,680	COD:	15.22	MAX Sales Ratio:	153.05		
AVG. Assessed Value:	91,602	PRD:	108.75	MIN Sales Ratio:	50.33		

(!: AVTot=0)

(!: Derived)

Printed: 03/30/2005 16:03:48

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low \$_____	_____										
_____Total \$_____	_____										
10000 TO 29999	4	102.56	102.31	102.86	5.04	99.46	96.00	108.11	N/A	23,000	23,658
30000 TO 59999	13	97.10	97.53	85.36	23.21	114.26	50.33	153.05	59.63 to 118.42	49,941	42,628
60000 TO 99999	15	100.98	100.34	98.03	8.88	102.36	70.98	132.59	90.91 to 106.90	81,319	79,717
100000 TO 149999	3	86.90	82.27	80.47	14.27	102.24	61.35	98.54	N/A	144,666	116,406
150000 TO 249999	4	86.84	88.91	80.24	25.97	110.81	55.05	126.89	N/A	276,050	221,491
500000 +	1	96.11	96.11	96.11			96.11	96.11	N/A	608,000	584,375
_____ALL_____	_____										
	40	98.36	97.02	89.21	15.22	108.75	50.33	153.05	95.49 to 102.70	102,680	91,602

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	97.69	106.90	101.72	15.74	105.09	86.90	149.90	86.96 to 132.59	61,390	62,445
10	19	97.10	93.53	88.29	18.13	105.93	50.33	153.05	77.66 to 106.84	94,075	83,062
15	1	55.05	55.05	55.05			55.05	55.05	N/A	420,000	231,195
20	8	100.40	98.10	94.74	7.49	103.55	70.98	108.10	70.98 to 108.10	73,236	69,382
30	2	97.43	97.43	96.46	1.35	101.01	96.11	98.74	N/A	350,000	337,610
_____ALL_____	_____										
	40	98.36	97.02	89.21	15.22	108.75	50.33	153.05	95.49 to 102.70	102,680	91,602

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	97.69	101.90	84.07	16.84	121.21	55.05	149.90	86.96 to 118.42	93,825	78,874
325	2	99.37	99.37	96.90	3.36	102.55	96.03	102.70	N/A	117,750	114,095
326	1	93.08	93.08	93.08			93.08	93.08	N/A	50,000	46,540
343	1	61.35	61.35	61.35			61.35	61.35	N/A	164,000	100,615
344	4	100.09	93.47	90.31	8.75	103.50	70.98	102.71	N/A	96,722	87,347
350	1	52.03	52.03	52.03			52.03	52.03	N/A	113,740	59,180
351	1	96.11	96.11	96.11			96.11	96.11	N/A	608,000	584,375
352	2	101.25	101.25	103.03	4.10	98.27	97.10	105.40	N/A	63,000	64,907
353	11	98.28	98.84	89.27	15.06	110.72	59.63	153.05	77.66 to 108.11	83,681	74,699
382	1	108.10	108.10	108.10			108.10	108.10	N/A	60,000	64,860
385	1	50.33	50.33	50.33			50.33	50.33	N/A	67,500	33,975
406	1	126.89	126.89	126.89			126.89	126.89	N/A	174,200	221,050
408	1	108.00	108.00	108.00			108.00	108.00	N/A	37,500	40,500
528	1	99.83	99.83	99.83			99.83	99.83	N/A	37,500	37,435
_____ALL_____	_____										
	40	98.36	97.02	89.21	15.22	108.75	50.33	153.05	95.49 to 102.70	102,680	91,602

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	40	MEDIAN:	98	COV:	23.09	95% Median C.I.:	95.49 to 102.70
TOTAL Sales Price:	4,111,030	WGT. MEAN:	89	STD:	22.40	95% Wgt. Mean C.I.:	79.92 to 98.50
TOTAL Adj.Sales Price:	4,107,230	MEAN:	97	AVG.ABS.DEV:	14.97	95% Mean C.I.:	90.08 to 103.96
TOTAL Assessed Value:	3,664,115						
AVG. Adj. Sales Price:	102,680	COD:	15.22	MAX Sales Ratio:	153.05		
AVG. Assessed Value:	91,602	PRD:	108.75	MIN Sales Ratio:	50.33		

(!: AVTot=0)
(!: Derived)

Printed: 03/30/2005 16:03:48

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	2	100.76	100.76	97.31	4.61	103.54	96.11	105.40	N/A	349,000	339,617
03	36	98.36	97.51	87.96	14.73	110.86	52.03	153.05	93.08 to 102.70	91,770	80,719
04	2	84.38	84.38	74.86	40.35	112.72	50.33	118.42	N/A	52,750	39,487
<u>ALL</u>	<u>40</u>	<u>98.36</u>	<u>97.02</u>	<u>89.21</u>	<u>15.22</u>	<u>108.75</u>	<u>50.33</u>	<u>153.05</u>	<u>95.49 to 102.70</u>	<u>102,680</u>	<u>91,602</u>

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	665	MEDIAN:	94	COV:	15.76	95% Median C.I.:	92.19 to 94.62
TOTAL Sales Price:	74,227,045	WGT. MEAN:	93	STD:	14.78	95% Wgt. Mean C.I.:	91.41 to 93.63
TOTAL Adj.Sales Price:	74,389,745	MEAN:	94	AVG.ABS.DEV:	10.75	95% Mean C.I.:	92.66 to 94.91
TOTAL Assessed Value:	68,822,492						
AVG. Adj. Sales Price:	111,864	COD:	11.49	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	103,492	PRD:	101.37	MIN Sales Ratio:	32.05		

Printed: 01/17/2005 22:54:19

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
-----Qrtrs-----											
07/01/02 TO 09/30/02	82	98.34	99.11	97.55	9.83	101.60	70.35	141.43	94.68 to 100.00	92,615	90,345
10/01/02 TO 12/31/02	76	94.17	95.95	94.02	11.08	102.05	66.08	132.31	91.74 to 99.09	119,035	111,918
01/01/03 TO 03/31/03	52	99.21	100.25	97.70	11.31	102.61	63.17	146.22	94.49 to 101.73	110,687	108,141
04/01/03 TO 06/30/03	93	95.89	95.82	95.11	9.30	100.75	60.44	167.98	93.66 to 97.38	118,621	112,816
07/01/03 TO 09/30/03	99	94.70	94.26	92.15	9.10	102.29	61.49	131.74	91.87 to 96.83	107,094	98,685
10/01/03 TO 12/31/03	73	90.32	92.37	91.01	10.92	101.49	50.33	139.13	87.97 to 95.59	110,614	100,670
01/01/04 TO 03/31/04	67	88.85	89.17	93.22	11.50	95.65	32.05	121.56	85.28 to 94.90	106,870	99,628
04/01/04 TO 06/30/04	123	85.63	87.59	85.95	13.54	101.91	52.69	171.44	83.82 to 87.47	122,954	105,684
-----Study Years-----											
07/01/02 TO 06/30/03	303	96.65	97.50	95.81	10.38	101.76	60.44	167.98	94.82 to 97.82	110,325	105,707
07/01/03 TO 06/30/04	362	89.70	90.67	89.82	11.90	100.94	32.05	171.44	88.33 to 91.67	113,151	101,638
-----Calendar Yrs-----											
01/01/03 TO 12/31/03	317	95.03	95.26	93.71	10.15	101.66	50.33	167.98	93.63 to 96.54	111,876	104,839
-----ALL-----											
	665	93.55	93.78	92.52	11.49	101.37	32.05	171.44	92.19 to 94.62	111,864	103,492

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004

Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	665	MEDIAN:	94	COV:	15.76	95% Median C.I.:	92.19 to 94.62
TOTAL Sales Price:	74,227,045	WGT. MEAN:	93	STD:	14.78	95% Wgt. Mean C.I.:	91.41 to 93.63
TOTAL Adj.Sales Price:	74,389,745	MEAN:	94	AVG.ABS.DEV:	10.75	95% Mean C.I.:	92.66 to 94.91
TOTAL Assessed Value:	68,822,492						
AVG. Adj. Sales Price:	111,864	COD:	11.49	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	103,492	PRD:	101.37	MIN Sales Ratio:	32.05		

Printed: 01/17/2005 22:54:20

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
133 EST	1	93.66	93.66	93.66			93.66	93.66	N/A	217,500	203,710
ALLEN HILLS	2	97.09	97.09	97.09	0.00	100.00	97.09	97.09	N/A	260,000	252,440
ALLEN HILLS V	12	88.17	88.59	87.17	11.04	101.63	68.42	102.47	76.77 to 100.00	46,423	40,465
ARLINGTON V	9	90.91	95.93	94.92	11.08	101.06	83.33	131.58	83.33 to 100.00	21,888	20,777
BEAR	114	93.38	93.09	93.43	9.01	99.64	65.43	121.80	91.04 to 96.30	131,548	122,911
BLAIR V	48	92.61	97.34	94.17	13.42	103.37	57.00	167.98	91.49 to 101.61	30,859	29,061
COOPER WOODS	1	97.62	97.62	97.62			97.62	97.62	N/A	260,300	254,100
COOPERWOODS V	2	89.45	89.45	87.87	17.70	101.80	73.62	105.28	N/A	50,000	43,932
COUNTRYLAND	1	67.83	67.83	67.83			67.83	67.83	N/A	245,000	166,180
CREST RIDGE	1	94.10	94.10	94.10			94.10	94.10	N/A	306,741	288,635
CREST RIDGE V	14	98.33	94.04	93.38	9.82	100.71	65.91	106.90	82.88 to 105.41	39,699	37,071
CRYSTAL LAKE V	4	99.25	96.12	96.12	3.15	100.00	86.75	99.25	N/A	40,000	38,448
CUB	106	90.64	91.49	92.27	10.24	99.15	65.39	121.56	86.22 to 94.50	130,299	120,227
EAGLE	11	93.52	90.06	87.34	12.54	103.12	65.59	112.90	67.81 to 110.04	93,079	81,296
EAGLE VIEW	1	79.09	79.09	79.09			79.09	79.09	N/A	475,000	375,700
EAGLE VIEW V	5	86.34	90.55	90.17	5.47	100.42	85.57	106.02	N/A	52,590	47,420
EASTRIDGE	1	87.37	87.37	87.37			87.37	87.37	N/A	235,000	205,325
FONTANELLE	3	95.51	94.31	95.27	10.55	98.99	78.59	108.82	N/A	74,666	71,138
FT CALHOUN V	13	95.58	96.74	95.31	7.64	101.50	66.03	128.08	93.23 to 101.27	31,253	29,789
GIBREAL	1	95.75	95.75	95.75			95.75	95.75	N/A	12,000	11,490
GLYDEN BAKKE V	2	66.50	66.50	66.20	6.67	100.45	62.06	70.93	N/A	37,500	24,825
GOTTSCH 2V	1	74.53	74.53	74.52			74.53	74.53	N/A	60,000	44,715
HAWK	14	88.42	89.84	88.70	5.58	101.29	76.23	101.54	86.83 to 95.94	116,908	103,693
HEIDI HOLLO	5	94.34	92.69	92.20	4.15	100.53	84.78	100.01	N/A	200,800	185,140
HEIDI HOLLO V	1	96.83	96.83	96.83			96.83	96.83	N/A	59,900	58,000
HEIDI HOLLOW WEST	6	100.00	104.29	103.29	7.05	100.96	93.28	126.85	93.28 to 126.85	374,166	386,493
HEIDI HOLLOW WEST V	4	100.00	100.53	100.43	2.20	100.10	96.67	105.45	N/A	58,750	59,000
HERMAN	15	95.03	95.57	89.64	13.12	106.61	62.32	132.31	88.49 to 110.01	57,400	51,455
HILLVIEW	1	98.44	98.44	98.44			98.44	98.44	N/A	196,500	193,435
HILLVIEW V	2	113.11	113.11	111.37	29.27	101.56	80.00	146.22	N/A	23,750	26,450
INDIAN	6	82.23	82.70	83.10	4.94	99.51	73.12	93.85	73.12 to 93.85	125,750	104,500
JENSEN ACRES V	2	98.11	98.11	98.57	0.65	99.53	97.47	98.75	N/A	140,950	138,932
KAERS	2	86.94	86.94	86.86	3.09	100.10	84.25	89.63	N/A	242,499	210,625
KAMEO	2	98.27	98.27	93.54	12.92	105.06	85.58	110.97	N/A	280,500	262,390
KAMEO 2	1	89.18	89.18	89.18			89.18	89.18	N/A	219,000	195,300
KENNARD	7	94.27	89.81	91.01	7.60	98.68	74.72	99.87	74.72 to 99.87	100,628	91,584
KENNARD V	4	94.59	97.64	99.67	11.17	97.96	84.96	116.41	N/A	13,200	13,156
LAKELAND	28	91.43	91.83	91.57	7.14	100.28	77.49	108.43	86.73 to 93.81	146,730	134,358

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	665	MEDIAN:	94	COV:	15.76	95% Median C.I.:	92.19 to 94.62
TOTAL Sales Price:	74,227,045	WGT. MEAN:	93	STD:	14.78	95% Wgt. Mean C.I.:	91.41 to 93.63
TOTAL Adj.Sales Price:	74,389,745	MEAN:	94	AVG.ABS.DEV:	10.75	95% Mean C.I.:	92.66 to 94.91
TOTAL Assessed Value:	68,822,492						
AVG. Adj. Sales Price:	111,864	COD:	11.49	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	103,492	PRD:	101.37	MIN Sales Ratio:	32.05		

Printed: 01/17/2005 22:54:20

LAKELAND V	37	97.85	96.19	95.42	19.60	100.81	52.69	139.13	79.13 to 107.36	10,374	9,899
LAKEVIEW	1	95.75	95.75	95.75			95.75	95.75	N/A	163,000	156,070
LAKEVIEW V	1	112.45	112.45	112.45			112.45	112.45	N/A	24,900	28,000
LONGVIEW	1	97.80	97.80	97.80			97.80	97.80	N/A	230,000	224,945
LONGVIEW V	6	101.37	102.15	101.89	2.72	100.25	99.09	108.02	99.09 to 108.02	63,766	64,971
LOOKING GLASS	3	96.61	94.93	96.64	6.78	98.23	84.28	103.91	N/A	166,966	161,356
LOOKING GLASS V	2	96.03	96.03	43.68	66.62	219.83	32.05	160.00	N/A	5,500	2,402
MCGOWAN	1	94.90	94.90	94.90			94.90	94.90	N/A	250,000	237,240
MILLSTONE V	11	89.92	91.19	90.58	6.31	100.68	79.94	105.16	84.34 to 98.30	49,545	44,876
NASHVILLE	2	114.76	114.76	116.24	11.44	98.73	101.63	127.89	N/A	89,000	103,452
NORTHWOODS	2	98.18	98.18	97.14	10.36	101.08	88.01	108.35	N/A	816,000	792,627
NORTHWOODS V	4	94.08	96.89	98.41	13.29	98.45	81.44	117.96	N/A	171,875	169,150
OAK PARK	2	104.51	104.51	98.97	5.90	105.59	98.34	110.67	N/A	113,054	111,891
OAK PARK 1V	2	107.68	107.68	107.26	5.80	100.39	101.43	113.92	N/A	12,475	13,381
OAK PARK V	4	90.15	90.81	90.41	5.68	100.44	85.00	97.92	N/A	15,312	13,843
OAK PARK2	1	89.67	89.67	89.67			89.67	89.67	N/A	175,000	156,925
OAK PARK2V	1	122.42	122.42	122.42			122.42	122.42	N/A	16,500	20,200
PIONEER	5	88.50	88.78	89.75	4.08	98.93	80.33	94.82	N/A	187,890	168,622
RIVERSIDE V	1	100.00	100.00	100.00			100.00	100.00	N/A	60,000	60,000
ROLLING ACRES	3	69.70	79.80	83.22	15.13	95.90	69.03	100.68	N/A	168,000	139,808
ROLLING ACRES V	1	120.17	120.17	120.17			120.17	120.17	N/A	26,100	31,365
ROLLING HILLS	1	98.10	98.10	98.10			98.10	98.10	N/A	120,600	118,305
RURAL	61	91.43	93.10	90.81	12.37	102.52	61.49	141.43	88.21 to 96.11	205,218	186,353
RURAL V	49	94.62	97.94	94.49	14.94	103.65	66.08	171.44	89.97 to 98.32	74,468	70,367
RUTHS NASHVILLE	1	69.32	69.32	69.32			69.32	69.32	N/A	120,000	83,180
SHANNON V	2	101.95	101.95	101.95	5.67	100.00	96.17	107.73	N/A	31,500	32,115
SHERWOOD V	1	93.66	93.66	93.66			93.66	93.66	N/A	233,468	218,665
SUNRISE V	1	87.54	87.54	87.54			87.54	87.54	N/A	34,000	29,765
SURREY HILLS	1	85.31	85.31	85.31			85.31	85.31	N/A	273,500	233,320
SURREY HILLS V	1	50.33	50.33	50.33			50.33	50.33	N/A	90,000	45,300
VALLEY VIEW	2	90.82	90.82	90.91	3.45	99.90	87.69	93.95	N/A	267,500	243,187
WILDWOOD	1	111.70	111.70	111.70			111.70	111.70	N/A	95,000	106,115
-----ALL-----	665	93.55	93.78	92.52	11.49	101.37	32.05	171.44	92.19 to 94.62	111,864	103,492

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	665	MEDIAN:	94	COV:	15.76	95% Median C.I.:	92.19 to 94.62
TOTAL Sales Price:	74,227,045	WGT. MEAN:	93	STD:	14.78	95% Wgt. Mean C.I.:	91.41 to 93.63
TOTAL Adj.Sales Price:	74,389,745	MEAN:	94	AVG.ABS.DEV:	10.75	95% Mean C.I.:	92.66 to 94.91
TOTAL Assessed Value:	68,822,492						
AVG. Adj. Sales Price:	111,864	COD:	11.49	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	103,492	PRD:	101.37	MIN Sales Ratio:	32.05		

Printed: 01/17/2005 22:54:20

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	352	92.89	93.11	92.40	10.18	100.77	57.00	167.98	91.49 to 94.27	105,669	97,640
2	43	96.11	99.03	92.69	13.62	106.84	69.03	171.44	89.63 to 99.25	132,398	122,717
3	270	94.22	93.83	92.62	12.74	101.30	32.05	160.00	91.74 to 96.36	116,669	108,059
_____ALL_____											
	665	93.55	93.78	92.52	11.49	101.37	32.05	171.44	92.19 to 94.62	111,864	103,492

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	418	92.40	92.40	92.19	9.93	100.23	61.49	141.43	90.82 to 94.07	153,818	141,801
2	246	95.49	96.13	94.61	13.99	101.61	32.05	171.44	93.01 to 97.65	40,982	38,771
3	1	95.75	95.75	95.75			95.75	95.75	N/A	12,000	11,490
_____ALL_____											
	665	93.55	93.78	92.52	11.49	101.37	32.05	171.44	92.19 to 94.62	111,864	103,492

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	664	93.53	93.78	92.52	11.51	101.37	32.05	171.44	92.19 to 94.50	112,014	103,631
06											
07	1	95.75	95.75	95.75			95.75	95.75	N/A	12,000	11,490
_____ALL_____											
	665	93.55	93.78	92.52	11.49	101.37	32.05	171.44	92.19 to 94.62	111,864	103,492

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	84.05	84.05	84.05			84.05	84.05	N/A	216,000	181,550
11-0001	20	94.04	95.57	88.94	13.43	107.45	62.32	132.31	88.49 to 105.62	63,025	56,055
27-0594	3	109.61	101.93	95.40	20.47	106.84	64.44	131.74	N/A	123,666	117,981
28-0059	9	87.37	94.20	91.90	20.44	102.50	70.55	141.43	70.93 to 121.45	151,565	139,293
89-0001	503	93.74	94.10	93.60	11.04	100.53	32.05	167.98	92.35 to 95.49	108,257	101,324
89-0003	63	89.63	91.96	89.47	12.93	102.79	50.33	171.44	87.89 to 94.50	166,556	149,010
89-0024	66	94.17	92.33	89.20	10.79	103.51	61.49	131.58	89.18 to 95.59	94,421	84,220
NonValid School	1	84.05	84.05	84.05			84.05	84.05	N/A	216,000	181,550
_____ALL_____											
	665	93.55	93.78	92.52	11.49	101.37	32.05	171.44	92.19 to 94.62	111,864	103,492

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	665	MEDIAN:	94	COV:	15.76	95% Median C.I.:	92.19 to 94.62
TOTAL Sales Price:	74,227,045	WGT. MEAN:	93	STD:	14.78	95% Wgt. Mean C.I.:	91.41 to 93.63
TOTAL Adj.Sales Price:	74,389,745	MEAN:	94	AVG.ABS.DEV:	10.75	95% Mean C.I.:	92.66 to 94.91
TOTAL Assessed Value:	68,822,492						
AVG. Adj. Sales Price:	111,864	COD:	11.49	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	103,492	PRD:	101.37	MIN Sales Ratio:	32.05		

Printed: 01/17/2005 22:54:20

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	255	94.69	95.79	93.93	13.95	101.99	32.05	171.44	92.90 to 97.53	44,225	41,539
Prior TO 1860	1	77.75	77.75	77.75			77.75	77.75	N/A	116,500	90,575
1860 TO 1899	11	95.47	94.55	94.46	7.67	100.09	78.59	110.97	78.70 to 108.82	98,181	92,743
1900 TO 1919	68	89.80	90.76	88.84	14.21	102.16	61.49	123.93	84.85 to 96.36	95,022	84,420
1920 TO 1939	29	94.49	93.21	91.48	10.01	101.89	70.62	132.31	84.47 to 99.34	114,365	104,617
1940 TO 1949	8	99.32	96.76	95.72	9.96	101.09	65.59	113.94	65.59 to 113.94	90,759	86,872
1950 TO 1959	31	86.61	90.79	90.51	10.21	100.31	76.79	141.43	82.73 to 94.70	109,200	98,839
1960 TO 1969	23	86.20	90.82	89.85	14.50	101.08	67.81	131.74	81.70 to 91.83	137,245	123,319
1970 TO 1979	64	92.35	91.92	91.24	8.76	100.74	66.09	112.09	88.64 to 95.59	145,695	132,933
1980 TO 1989	32	90.39	91.83	92.47	6.81	99.32	73.60	108.09	87.89 to 97.45	159,579	147,557
1990 TO 1994	38	89.50	89.59	90.08	7.15	99.45	71.31	107.72	86.11 to 93.81	178,130	160,462
1995 TO 1999	52	91.94	91.83	91.74	6.89	100.10	67.91	110.94	88.35 to 94.93	243,327	223,220
2000 TO Present	53	98.75	99.40	98.17	6.26	101.25	77.62	126.85	97.62 to 101.61	207,858	204,051
ALL	665	93.55	93.78	92.52	11.49	101.37	32.05	171.44	92.19 to 94.62	111,864	103,492

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	124.74	116.02	119.07	24.10	97.44	67.50	160.00	67.50 to 160.00	2,917	3,473
5000 TO 10000	23	97.53	89.89	86.10	20.77	104.41	32.05	127.17	76.32 to 105.08	7,268	6,258
Total \$											
1 TO 9999	28	98.79	97.56	92.50	21.90	105.47	52.69	160.00	78.75 to 110.35	6,238	5,770
10000 TO 29999	81	97.95	99.88	99.59	13.54	100.30	32.05	167.98	92.41 to 101.43	20,710	20,624
30000 TO 59999	117	95.40	94.95	94.34	12.72	100.65	57.00	171.44	92.67 to 98.30	44,186	41,687
60000 TO 99999	113	93.55	92.93	92.92	10.95	100.01	50.33	127.89	88.89 to 97.47	79,052	73,456
100000 TO 149999	149	88.75	90.50	90.70	10.67	99.78	62.32	141.43	86.51 to 91.67	124,068	112,525
150000 TO 249999	131	94.34	93.39	93.37	7.33	100.02	64.44	125.62	91.77 to 95.75	187,204	174,801
250000 TO 499999	43	93.95	91.27	90.98	9.78	100.32	61.49	126.85	85.58 to 97.09	307,739	279,986
500000 +	3	93.28	96.55	96.15	7.27	100.41	88.01	108.35	N/A	730,666	702,536
ALL	665	93.55	93.78	92.52	11.49	101.37	32.05	171.44	92.19 to 94.62	111,864	103,492

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	665	MEDIAN:	94	COV:	15.76	95% Median C.I.:	92.19 to 94.62
TOTAL Sales Price:	74,227,045	WGT. MEAN:	93	STD:	14.78	95% Wgt. Mean C.I.:	91.41 to 93.63
TOTAL Adj.Sales Price:	74,389,745	MEAN:	94	AVG.ABS.DEV:	10.75	95% Mean C.I.:	92.66 to 94.91
TOTAL Assessed Value:	68,822,492						
AVG. Adj. Sales Price:	111,864	COD:	11.49	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	103,492	PRD:	101.37	MIN Sales Ratio:	32.05		

Printed: 01/17/2005 22:54:20

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
-----Low \$-----											
1 TO 4999	5	67.50	78.45	52.12	46.00	150.53	32.05	160.00	N/A	4,538	2,365
5000 TO 10000	26	98.79	98.18	93.98	18.09	104.47	60.44	139.13	80.61 to 110.35	7,057	6,632
-----Total \$-----											
1 TO 9999	31	97.53	95.00	89.37	22.68	106.30	32.05	160.00	78.75 to 109.14	6,650	5,944
10000 TO 29999	85	93.91	95.89	92.62	12.91	103.53	57.00	131.58	91.58 to 99.20	23,146	21,438
30000 TO 59999	116	93.78	93.45	90.54	12.50	103.22	50.33	167.98	89.79 to 97.47	46,732	42,312
60000 TO 99999	152	89.12	91.92	89.55	12.42	102.65	62.32	171.44	86.61 to 93.39	88,660	79,392
100000 TO 149999	122	91.67	92.76	91.95	9.24	100.88	64.44	127.89	88.76 to 94.07	134,066	123,274
150000 TO 249999	127	95.49	95.00	93.69	8.12	101.39	61.49	141.43	93.66 to 96.83	199,485	186,905
250000 TO 499999	29	97.09	96.11	94.91	8.43	101.26	77.62	126.85	89.63 to 100.00	325,378	308,826
500000 +	3	93.28	96.55	96.15	7.27	100.41	88.01	108.35	N/A	730,666	702,536
-----ALL-----											
	665	93.55	93.78	92.52	11.49	101.37	32.05	171.44	92.19 to 94.62	111,864	103,492

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	255	94.82	95.88	94.25	13.92	101.73	32.05	171.44	93.00 to 97.62	45,020	42,431
20	9	93.52	95.01	91.95	8.80	103.33	79.84	111.70	84.28 to 110.35	57,278	52,666
25	17	90.82	90.21	89.22	10.43	101.11	65.39	113.94	79.63 to 102.98	72,912	65,050
30	232	89.75	91.15	90.17	10.54	101.08	61.49	141.43	88.02 to 91.92	120,420	108,586
35	54	91.77	91.18	90.45	9.86	100.81	62.32	125.62	88.76 to 94.50	170,110	153,867
40	83	96.65	95.88	94.37	7.19	101.60	71.31	121.56	94.50 to 98.45	220,112	207,727
45	6	97.82	99.46	98.76	3.24	100.71	94.68	108.43	94.68 to 108.43	250,980	247,868
50	4	100.64	96.89	94.81	7.29	102.19	79.09	107.17	N/A	336,000	318,562
60	5	100.00	103.30	100.24	10.78	103.05	88.01	126.85	N/A	582,400	583,777
-----ALL-----											
	665	93.55	93.78	92.52	11.49	101.37	32.05	171.44	92.19 to 94.62	111,864	103,492

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	665	MEDIAN:	94	COV:	15.76	95% Median C.I.:	92.19 to 94.62
TOTAL Sales Price:	74,227,045	WGT. MEAN:	93	STD:	14.78	95% Wgt. Mean C.I.:	91.41 to 93.63
TOTAL Adj.Sales Price:	74,389,745	MEAN:	94	AVG.ABS.DEV:	10.75	95% Mean C.I.:	92.66 to 94.91
TOTAL Assessed Value:	68,822,492						
AVG. Adj. Sales Price:	111,864	COD:	11.49	MAX Sales Ratio:	171.44		
AVG. Assessed Value:	103,492	PRD:	101.37	MIN Sales Ratio:	32.05		

Printed: 01/17/2005 22:54:21

STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	255	94.69	95.81	94.04	13.99	101.88	32.05	171.44	92.90 to 97.62	43,681	41,079
100	5	110.35	108.01	106.54	10.53	101.37	90.32	131.74	N/A	81,060	86,363
101	243	91.77	91.77	92.10	9.44	99.64	65.39	127.89	89.42 to 93.78	151,021	139,094
102	56	94.50	94.05	92.60	9.40	101.57	62.32	123.93	89.98 to 98.23	181,182	167,770
103	8	91.69	91.17	91.78	7.02	99.33	73.56	104.33	73.56 to 104.33	171,575	157,472
104	81	91.04	91.62	91.01	11.27	100.67	61.49	141.43	87.97 to 95.32	152,312	138,625
106	3	98.58	101.75	104.98	5.14	96.93	95.75	110.94	N/A	79,333	83,281
301	14	96.81	97.97	96.53	9.27	101.50	84.53	119.63	84.73 to 109.41	146,671	141,580
ALL	665	93.55	93.78	92.52	11.49	101.37	32.05	171.44	92.19 to 94.62	111,864	103,492
CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	254	94.75	95.84	94.05	13.94	101.91	32.05	171.44	92.90 to 97.62	44,343	41,703
20	3	100.00	100.22	96.53	6.68	103.83	90.32	110.35	N/A	23,101	22,298
25	5	93.18	87.69	81.12	12.26	108.10	64.44	102.98	N/A	77,700	63,034
30	26	94.88	93.31	92.19	10.82	101.20	65.39	113.94	88.02 to 100.01	87,302	80,487
35	8	84.19	88.57	88.67	11.87	99.89	75.93	121.80	75.93 to 121.80	111,568	98,926
40	369	92.34	92.54	92.37	9.73	100.19	61.49	141.43	90.71 to 94.10	161,263	148,953
ALL	665	93.55	93.78	92.52	11.49	101.37	32.05	171.44	92.19 to 94.62	111,864	103,492

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	43	MEDIAN:	93	COV:	34.51	95% Median C.I.:	86.90 to 97.10
TOTAL Sales Price:	4,341,029	WGT. MEAN:	84	STD:	29.68	95% Wgt. Mean C.I.:	74.19 to 93.19
TOTAL Adj.Sales Price:	4,337,229	MEAN:	86	AVG.ABS.DEV:	20.53	95% Mean C.I.:	77.13 to 94.88
TOTAL Assessed Value:	3,630,000						
AVG. Adj. Sales Price:	100,865	COD:	22.05	MAX Sales Ratio:	153.05		
AVG. Assessed Value:	84,418	PRD:	102.76	MIN Sales Ratio:	4.25		

Printed: 01/17/2005 22:54:27

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
-----Qrtrs-----											
07/01/01 TO 09/30/01	1	93.68	93.68	93.68			93.68	93.68	N/A	92,000	86,190
10/01/01 TO 12/31/01	1	93.08	93.08	93.08			93.08	93.08	N/A	50,000	46,540
01/01/02 TO 03/31/02	3	97.65	89.37	74.40	22.66	120.11	52.03	118.42	N/A	63,080	46,933
04/01/02 TO 06/30/02	2	96.90	96.90	94.40	10.32	102.65	86.90	106.90	N/A	120,000	113,282
07/01/02 TO 09/30/02	8	84.28	85.93	87.37	22.67	98.35	60.68	126.89	60.68 to 126.89	108,900	95,151
10/01/02 TO 12/31/02	5	100.00	118.97	99.96	22.21	119.02	94.82	153.05	N/A	159,300	159,235
01/01/03 TO 03/31/03	3	88.64	85.22	86.29	9.42	98.75	70.98	96.03	N/A	123,500	106,573
04/01/03 TO 06/30/03	3	90.23	83.61	81.58	15.28	102.49	59.63	100.98	N/A	81,000	66,083
07/01/03 TO 09/30/03	5	98.54	87.61	94.10	17.81	93.10	29.04	111.89	N/A	68,680	64,630
10/01/03 TO 12/31/03	5	86.96	75.87	78.97	21.42	96.06	17.40	102.71	N/A	61,800	48,806
01/01/04 TO 03/31/04	2	73.17	73.17	58.64	31.21	124.78	50.33	96.00	N/A	41,250	24,187
04/01/04 TO 06/30/04	5	54.51	59.41	58.54	49.40	101.49	4.25	98.43	N/A	149,977	87,799
-----Study Years-----											
07/01/01 TO 06/30/02	7	93.68	92.67	87.55	13.87	105.85	52.03	118.42	52.03 to 118.42	81,605	71,442
07/01/02 TO 06/30/03	19	94.82	94.15	90.98	19.90	103.48	59.63	153.05	70.98 to 100.98	120,063	109,229
07/01/03 TO 06/30/04	17	90.04	74.16	71.02	27.56	104.42	4.25	111.89	49.70 to 98.54	87,340	62,032
-----Calendar Yrs-----											
01/01/02 TO 12/31/02	18	96.30	96.90	91.79	21.31	105.57	52.03	153.05	77.66 to 106.90	116,496	106,930
01/01/03 TO 12/31/03	16	90.13	82.74	85.72	19.00	96.52	17.40	111.89	70.98 to 100.98	79,118	67,821
-----ALL-----											
	43	93.08	86.01	83.69	22.05	102.76	4.25	153.05	86.90 to 97.10	100,865	84,418

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ARLINGTON	5	67.61	67.44	69.81	26.67	96.61	29.04	97.65	N/A	36,800	25,690
BLAIR	22	95.75	92.78	86.57	16.30	107.16	49.70	153.05	90.04 to 101.74	135,601	117,394
BLAIR V	6	70.73	67.20	63.27	59.11	106.20	4.25	149.90	4.25 to 149.90	59,166	37,435
FT CALHOUN	4	85.37	80.51	79.02	19.35	101.89	50.33	100.98	N/A	124,375	98,276
HERMAN	2	101.97	101.97	101.36	4.78	100.60	97.10	106.84	N/A	32,000	32,435
RURAL	2	92.74	92.74	93.02	4.42	99.70	88.64	96.84	N/A	32,750	30,465
RURAL V	2	102.66	102.66	93.27	15.35	110.07	86.90	118.42	N/A	94,000	87,677
-----ALL-----											
	43	93.08	86.01	83.69	22.05	102.76	4.25	153.05	86.90 to 97.10	100,865	84,418

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	43	MEDIAN:	93	COV:	34.51	95% Median C.I.:	86.90 to 97.10
TOTAL Sales Price:	4,341,029	WGT. MEAN:	84	STD:	29.68	95% Wgt. Mean C.I.:	74.19 to 93.19
TOTAL Adj.Sales Price:	4,337,229	MEAN:	86	AVG.ABS.DEV:	20.53	95% Mean C.I.:	77.13 to 94.88
TOTAL Assessed Value:	3,630,000						
AVG. Adj. Sales Price:	100,865	COD:	22.05	MAX Sales Ratio:	153.05		
AVG. Assessed Value:	84,418	PRD:	102.76	MIN Sales Ratio:	4.25		

Printed: 01/17/2005 22:54:27

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	39	93.08	84.81	83.10	23.22	102.05	4.25	153.05	77.66 to 97.65	104,711	87,018
2	3	88.64	97.99	92.63	11.85	105.79	86.90	118.42	N/A	72,833	67,463
3	1	96.84	96.84	96.84			96.84	96.84	N/A	35,000	33,895
_____ALL_____											
	43	93.08	86.01	83.69	22.05	102.76	4.25	153.05	86.90 to 97.10	100,865	84,418

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	33	94.82	87.96	84.98	18.35	103.51	29.04	153.05	82.22 to 98.43	112,522	95,625
2	10	88.56	79.54	76.02	33.35	104.63	4.25	149.90	17.40 to 118.42	62,399	47,436
_____ALL_____											
	43	93.08	86.01	83.69	22.05	102.76	4.25	153.05	86.90 to 97.10	100,865	84,418

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0001	2	101.97	101.97	101.36	4.78	100.60	97.10	106.84	N/A	32,000	32,435
27-0594											
28-0059											
89-0001	31	94.82	88.59	84.71	22.25	104.59	4.25	153.05	86.96 to 98.54	114,878	97,307
89-0003	4	85.37	80.51	79.02	19.35	101.89	50.33	100.98	N/A	124,375	98,276
89-0024	6	74.92	70.98	72.49	24.73	97.91	29.04	97.65	29.04 to 97.65	35,750	25,914
NonValid School											
_____ALL_____											
	43	93.08	86.01	83.69	22.05	102.76	4.25	153.05	86.90 to 97.10	100,865	84,418

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	43	MEDIAN:	93	COV:	34.51	95% Median C.I.:	86.90 to 97.10
TOTAL Sales Price:	4,341,029	WGT. MEAN:	84	STD:	29.68	95% Wgt. Mean C.I.:	74.19 to 93.19
TOTAL Adj.Sales Price:	4,337,229	MEAN:	86	AVG.ABS.DEV:	20.53	95% Mean C.I.:	77.13 to 94.88
TOTAL Assessed Value:	3,630,000						
AVG. Adj. Sales Price:	100,865	COD:	22.05	MAX Sales Ratio:	153.05		
AVG. Assessed Value:	84,418	PRD:	102.76	MIN Sales Ratio:	4.25		

Printed: 01/17/2005 22:54:27

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	18	91.99	83.85	79.99	24.47	104.82	4.25	149.90	61.35 to 97.10	70,772	56,614
Prior TO 1860											
1860 TO 1899	4	90.13	100.23	96.64	23.75	103.71	67.61	153.05	N/A	55,125	53,273
1900 TO 1919	2	91.98	91.98	93.72	10.61	98.15	82.22	101.74	N/A	73,000	68,417
1920 TO 1939	1	102.71	102.71	102.71			102.71	102.71	N/A	65,000	66,760
1940 TO 1949	2	64.84	64.84	70.70	19.76	91.72	52.03	77.66	N/A	209,370	148,017
1950 TO 1959	4	91.16	83.16	84.71	15.00	98.17	50.33	100.00	N/A	70,000	59,300
1960 TO 1969	6	99.32	92.92	102.93	18.80	90.27	29.04	126.89	29.04 to 126.89	103,200	106,228
1970 TO 1979	1	49.70	49.70	49.70			49.70	49.70	N/A	420,000	208,745
1980 TO 1989	3	98.43	88.65	94.49	15.63	93.82	60.68	106.84	N/A	50,296	47,525
1990 TO 1994	1	94.82	94.82	94.82			94.82	94.82	N/A	608,000	576,510
1995 TO 1999	1	70.98	70.98	70.98			70.98	70.98	N/A	135,000	95,820
2000 TO Present											
ALL	43	93.08	86.01	83.69	22.05	102.76	4.25	153.05	86.90 to 97.10	100,865	84,418

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	5	67.61	67.08	67.09	40.79	99.98	4.25	106.84	N/A	22,919	15,376
30000 TO 59999	12	94.96	93.19	89.52	27.00	104.10	17.40	153.05	86.96 to 118.42	39,333	35,210
60000 TO 99999	14	94.59	91.20	91.24	12.28	99.96	50.33	111.89	82.22 to 102.71	78,385	71,517
100000 TO 149999	4	84.71	80.00	79.33	21.83	100.84	52.03	98.54	N/A	117,407	93,140
150000 TO 249999	5	86.90	85.14	86.37	24.64	98.57	54.51	126.89	N/A	170,120	146,937
250000 TO 499999	2	63.68	63.68	61.46	21.95	103.61	49.70	77.66	N/A	362,500	222,800
500000 +	1	94.82	94.82	94.82			94.82	94.82	N/A	608,000	576,510
ALL	43	93.08	86.01	83.69	22.05	102.76	4.25	153.05	86.90 to 97.10	100,865	84,418

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	43	MEDIAN:	93	COV:	34.51	95% Median C.I.:	86.90 to 97.10
TOTAL Sales Price:	4,341,029	WGT. MEAN:	84	STD:	29.68	95% Wgt. Mean C.I.:	74.19 to 93.19
TOTAL Adj.Sales Price:	4,337,229	MEAN:	86	AVG.ABS.DEV:	20.53	95% Mean C.I.:	77.13 to 94.88
TOTAL Assessed Value:	3,630,000						
AVG. Adj. Sales Price:	100,865	COD:	22.05	MAX Sales Ratio:	153.05		
AVG. Assessed Value:	84,418	PRD:	102.76	MIN Sales Ratio:	4.25		

Printed: 01/17/2005 22:54:28

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	4.25	4.25	4.25			4.25	4.25	N/A	22,598	960
5000 TO 10000	1	17.40	17.40	17.40			17.40	17.40	N/A	50,000	8,700
Total \$											
1 TO 9999	2	10.82	10.82	13.31	60.75	81.35	4.25	17.40	N/A	36,299	4,830
10000 TO 29999	6	78.13	74.80	71.15	28.62	105.13	29.04	106.84	29.04 to 106.84	26,666	18,974
30000 TO 59999	13	93.08	94.41	83.31	24.10	113.33	50.33	153.05	59.63 to 118.42	53,095	44,233
60000 TO 99999	14	96.96	93.46	90.07	10.08	103.77	54.51	111.89	90.04 to 102.71	90,585	81,586
100000 TO 149999	3	86.90	82.27	80.47	14.27	102.24	61.35	98.54	N/A	144,666	116,406
150000 TO 249999	4	86.84	87.57	78.20	27.51	111.98	49.70	126.89	N/A	276,050	215,878
500000 +	1	94.82	94.82	94.82			94.82	94.82	N/A	608,000	576,510
ALL											
	43	93.08	86.01	83.69	22.05	102.76	4.25	153.05	86.90 to 97.10	100,865	84,418

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	13	90.91	84.82	82.84	28.04	102.39	4.25	149.90	54.51 to 111.89	64,915	53,778
10	19	90.23	88.68	87.01	22.10	101.93	50.33	153.05	61.35 to 102.71	94,075	81,851
15	1	49.70	49.70	49.70			49.70	49.70	N/A	420,000	208,745
20	8	95.37	84.05	86.07	15.96	97.66	29.04	100.98	29.04 to 100.98	73,236	63,031
30	2	94.25	94.25	94.67	0.60	99.56	93.68	94.82	N/A	350,000	331,350
ALL											
	43	93.08	86.01	83.69	22.05	102.76	4.25	153.05	86.90 to 97.10	100,865	84,418

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	43	MEDIAN:	93	COV:	34.51	95% Median C.I.:	86.90 to 97.10
TOTAL Sales Price:	4,341,029	WGT. MEAN:	84	STD:	29.68	95% Wgt. Mean C.I.:	74.19 to 93.19
TOTAL Adj.Sales Price:	4,337,229	MEAN:	86	AVG.ABS.DEV:	20.53	95% Mean C.I.:	77.13 to 94.88
TOTAL Assessed Value:	3,630,000						
AVG. Adj. Sales Price:	100,865	COD:	22.05	MAX Sales Ratio:	153.05		
AVG. Assessed Value:	84,418	PRD:	102.76	MIN Sales Ratio:	4.25		

Printed: 01/17/2005 22:54:28

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	90.91	83.07	73.31	27.53	113.31	4.25	149.90	54.51 to 98.54	90,393	66,270
325	2	92.34	92.34	95.07	4.00	97.12	88.64	96.03	N/A	117,750	111,950
326	1	93.08	93.08	93.08			93.08	93.08	N/A	50,000	46,540
343	1	61.35	61.35	61.35			61.35	61.35	N/A	164,000	100,615
344	4	100.09	93.47	90.31	8.75	103.50	70.98	102.71	N/A	96,722	87,347
350	1	52.03	52.03	52.03			52.03	52.03	N/A	113,740	59,180
351	1	94.82	94.82	94.82			94.82	94.82	N/A	608,000	576,510
352	2	98.55	98.55	99.17	1.47	99.37	97.10	100.00	N/A	63,000	62,477
353	11	90.23	91.74	87.23	20.92	105.16	59.63	153.05	60.68 to 106.90	83,681	72,998
382	1	82.22	82.22	82.23			82.22	82.22	N/A	60,000	49,335
385	1	50.33	50.33	50.33			50.33	50.33	N/A	67,500	33,975
406	1	126.89	126.89	126.89			126.89	126.89	N/A	174,200	221,050
408	1	29.04	29.04	29.04			29.04	29.04	N/A	37,500	10,890
528	1	97.65	97.65	97.65			97.65	97.65	N/A	37,500	36,620
____ALL____	43	93.08	86.01	83.69	22.05	102.76	4.25	153.05	86.90 to 97.10	100,865	84,418

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	2	97.41	97.41	95.49	2.66	102.01	94.82	100.00	N/A	349,000	333,255
03	39	90.91	85.50	81.63	22.67	104.75	4.25	153.05	82.22 to 97.10	90,608	73,961
04	2	84.38	84.38	74.86	40.35	112.72	50.33	118.42	N/A	52,750	39,487
____ALL____	43	93.08	86.01	83.69	22.05	102.76	4.25	153.05	86.90 to 97.10	100,865	84,418

2005 Assessment Actions Report Washington County

A focus in Washington County has been the rural residential and small tracts of land are because a large portion of Washington County is in transition from agricultural use to residential use. The degree of this change is more prevalent in the South and becomes less of a factor in the North. The development potential of land is the major force driving the market place. Market research has identified, parcel size as a major price consideration. Smaller parcels usually result in a higher selling price per acre.

Residential:

Analysis in Fort Calhoun of the vacant lot sales indicated the lot values for the residential properties is at a satisfactory level but this analysis also indicated a need to increase improvement values by 15 percent. Also analysis in Arlington indicated a need for an increase of 6 percent to the improvements. The balance residential values indicated the level of value in Blair city main values within acceptable range. Market studies were conducted and changes were made as necessary to reflect the changes in the market. Using discounted cash flow studies to value the land values in developing rural subdivisions the market indicated a need to change (condense) the buy out periods for many of the rural subdivisions due to the increased activity in real estate sales. The subdivision of Millstone the first acre value was increased by \$8,000 and is now being assessed at \$38,000.

Commercial:

The changes that occurred with the commercial properties in Washington County were as follows.

All commercial properties in the towns of Arlington and Kennard were physically inspected and reappraised. Both the land and improvement values were changed. New property record cards and pictures were also created for the commercial properties in Arlington and Kennard.

Also all new commercial improvements and remodels through the balance of the county where the new construction and remodels had been completed in 2004 were inspected and valued.

A comparison of sale prices to assessed values was also done in all areas of the county. The review indicated that there were not any areas where large differences occurred.

Agricultural:

Other than the change to special value on grass the property class Agriculture for 2005 has been the reclassifications of parcels from Agriculture to Rural Residential. The improved and unimproved parcels with less than thirty-eight (38) acres are included in this reclassification. Parcels containing thirty-eight (38) acres and above still remain in the Agriculture classification.

The office is monitoring this change to make sure current processes continue to follow the market activities.

80% Special Value (Assessed): As measured by the Department of Property Assessment and Taxation the level of value for the non influenced agricultural land for the majority land use irrigated and dry land classes indicated these two land classes fell within the acceptable range for level of value. But the agricultural land classified, majority land use grass indicated a significant increase was necessary to bring the level of value for grass to within the acceptable range. This was accomplished by a percentage increase of the grass land valuation tables by 30 percent. Also the county has set the value for waste acres to \$100 per acre.

80% Recapture (80% of Market): As mentioned before, a large portion of Washington County is in transition from agricultural use to residential use. The degree of this change is more prevalent in the South and becomes less of a factor in the North. The development potential of land is the major force driving the market place. Market research has identified, parcel size as a major consideration. Smaller parcels usually result in a higher price per acre.

Land: The sales in many of the market areas are indicating no changes are needed to the current values with two exceptions in the market areas 1 and 2. Sales analysis indicated values in market area one need an increase to \$1920. Also the sales analysis indicated values in market area two needed a decrease to \$1840. No changes are planned to any of the improvements in the rural areas.

Other:

Pickup work up: All building permits were reviewed and where necessary the reported and discovered changes were inspected and valued. Due to three major storms last year there has been a significant increase in the number of building permits. All this is adding to the work load to review and process these additional permits. Also add to this there has been a significant increase in the building permits for new construction, and keeping up with the new construction is also a priority. All this work is in addition to monitoring and maintaining all the other properties within the county.

Total Real Property Value (Sum 17,25,&30)	Records	11,914	Value	1,402,923,645	Total Growth (Sum 17,25,&41)	31,423,750
--	---------	--------	-------	---------------	-------------------------------------	------------

Schedule I: Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	575	7,111,600	237	3,329,630	828	12,830,660	1,640	23,271,890	
2. Res Improv Land	3,430	54,297,205	444	18,146,410	1,392	53,053,220	5,266	125,496,835	
3. Res Improvmnts	3,537	324,648,675	570	62,205,975	1,489	201,506,790	5,596	588,361,440	
4. Res Total (Records - sum lines 1 & 3; Value - sum lines 1 through 3)							7,236	737,130,165	22,084,895
	Records	Value	Records	Value	Records	Value	Records	Value	
5. Com UnImp Land	110	2,922,785	10	828,200	11	567,265	131	4,318,250	
6. Com Improv Land	461	13,347,020	13	819,845	31	1,410,865	505	15,577,730	
7. Com Improvmnts	465	69,973,285	19	12,411,685	37	6,057,920	521	88,442,890	
8. Com Total (Records - sum lines 5 & 7; Value - sum lines 5 through 7)							652	108,338,870	777,095
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Ind UnImp Land	3	23,365	3	169,415	4	225,405	10	418,185	
10. Ind Improv Land	18	1,243,055	5	2,115,900	3	260,450	26	3,619,405	
11. Ind Improvmnts	18	6,114,435	13	94,910,585	3	2,570,915	34	103,595,935	
12. Ind Total (Records - sum lines 9 & 11; Value - sum lines 9 through 10)							44	107,633,525	1,295,160
	Records	Value	Records	Value	Records	Value	Records	Value	
13. Rec UnImp Land	0	0	0	0	9	307,645	9	307,645	
14. Rec Improv Land	0	0	0	0	3	168,350	3	168,350	
15. Rec Improvmnts	0	0	0	0	46	772,520	46	772,520	
16. Rec Total (Records - sum lines 13 & 15; Value - sum lines 13 through 16)							55	1,248,515	30,155
17. Total Taxable							7,987	954,351,075	24,187,305

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule II: Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess	Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III: Mineral Interest Records

Schedule III: Mineral Interest Records	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	0	0
24. Mineral Interest-Non-Producing	0	0	0	0	1	0
	Total		Growth			
	Records	Value				
23. Mineral Interest-Producing	0	0	0			
24. Mineral Interest-Non-Producing	1	0	0			
25. Mineral Interest Total	1	0	0			

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	300	18	243	561

Schedule V: Agricultural Records

	Urban Records	Value	SubUrban Records	Value	Rural Records	Value	Total Records	Value
27. Ag-Vacant Land	0	0	245	9,484,025	1,980	109,812,245	2,225	119,296,270
28. Ag-Improved Land	0	0	140	10,369,500	1,512	125,678,545	1,652	136,048,045
29. Ag-Improvements	0	0	140	16,417,190	1,561	176,811,065	1,701	193,228,255
30. Ag-Total Taxable							3,926	448,572,570

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0
32. HomeSite Improv Land	0	0.000	0	116	117.000	3,173,675
33. HomeSite Improvements	0		0	117		14,244,940

35. FarmSite UnImp Land	0	0.000	0	131	129.270	191,975
36. FarmSite Impr Land	0	0.000	0	120	204.500	824,300
37. FarmSite Improv	0		0	385		2,172,250

39. Road & Ditches		0.000			221.390	
40. Other-Non Ag Use		0.000	0		0.000	0

	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	4	4.000	96,000	4	4.000	96,000	
32. HomeSite Improv Land	1,229	1,254.500	32,674,225	1,345	1,371.500	35,847,900	
33. HomeSite Improvements	1,243		149,216,725	1,360		163,461,665	7,236,445
34. HomeSite Total				1,364	1,375.500	199,405,565	
35. FarmSite UnImp Land	633	628.650	667,390	764	757.920	859,365	
36. FarmSite Impr Land	1,312	3,094.700	11,407,605	1,432	3,299.200	12,231,905	
37. FarmSite Improv	3,542		27,594,340	3,927		29,766,590	0
38. FarmSite Total				4,691	4,057.120	42,857,860	
39. Road & Ditches		3,490.730			3,712.120		
40. Other-Non Ag Use		4.640	2,320		4.640	2,320	
41. Total Section VI				6,055	9,149.380	242,265,745	7,236,445

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	382	16,140.440	15,608,675
44. Recapture Val			0			38,104,715
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	3,472	200,121.660	189,392,095	3,854	216,262.100	205,000,770
44. Recapture Val			429,121,780			467,226,495

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	323.380	595,020	323.380	595,020
46. 1A	0.000	0	0.000	0	269.600	483,945	269.600	483,945
47. 2A1	0.000	0	31.000	45,570	479.640	705,070	510.640	750,640
48. 2A	0.000	0	0.000	0	248.000	319,920	248.000	319,920
49. 3A1	0.000	0	0.000	0	730.670	807,400	730.670	807,400
50. 3A	0.000	0	0.000	0	52.320	47,090	52.320	47,090
51. 4A1	0.000	0	1.000	715	184.000	131,565	185.000	132,280
52. 4A	0.000	0	0.000	0	38.000	24,510	38.000	24,510
53. Total	0.000	0	32.000	46,285	2,325.610	3,114,520	2,357.610	3,160,805
Dryland:								
54. 1D1	0.000	0	125.370	187,425	3,626.430	5,437,275	3,751.800	5,624,700
55. 1D	0.000	0	105.050	154,425	11,201.640	16,488,005	11,306.690	16,642,430
56. 2D1	0.000	0	234.720	323,915	13,087.310	18,080,495	13,322.030	18,404,410
57. 2D	0.000	0	225.520	249,205	2,719.260	3,018,025	2,944.780	3,267,230
58. 3D1	0.000	0	83.210	76,550	7,129.260	6,601,425	7,212.470	6,677,975
59. 3D	0.000	0	75.240	67,715	5,208.810	4,711,380	5,284.050	4,779,095
60. 4D1	0.000	0	234.090	162,755	13,200.120	9,139,330	13,434.210	9,302,085
61. 4D	0.000	0	29.500	15,605	1,645.790	831,115	1,675.290	846,720
62. Total	0.000	0	1,112.700	1,237,595	57,818.620	64,307,050	58,931.320	65,544,645
Grass:								
63. 1G1	0.000	0	0.000	0	153.360	119,620	153.360	119,620
64. 1G	0.000	0	17.000	11,730	1,082.050	746,620	1,099.050	758,350
65. 2G1	0.000	0	16.000	10,080	265.480	167,255	281.480	177,335
66. 2G	0.000	0	22.000	12,540	799.500	473,265	821.500	485,805
67. 3G1	0.000	0	5.000	2,550	861.030	448,995	866.030	451,545
68. 3G	0.000	0	6.000	2,490	366.370	152,050	372.370	154,540
69. 4G1	0.000	0	35.000	11,550	824.500	272,090	859.500	283,640
70. 4G	0.000	0	17.000	5,100	191.000	57,300	208.000	62,400
71. Total	0.000	0	118.000	56,040	4,543.290	2,437,195	4,661.290	2,493,235
72. Waste	0.000	0	234.600	20,555	1,652.470	170,600	1,887.070	191,155
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,497.300	1,360,475	66,339.990	70,029,365	67,837.290	71,389,840

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	73.990	136,140	43.000	79,120	116.990	215,260
46. 1A	0.000	0	33.500	60,135	14.000	25,130	47.500	85,265
47. 2A1	0.000	0	71.000	104,370	134.000	196,980	205.000	301,350
48. 2A	0.000	0	67.720	87,360	11.000	14,190	78.720	101,550
49. 3A1	0.000	0	0.000	0	115.620	127,760	115.620	127,760
50. 3A	0.000	0	2.000	1,800	22.000	19,800	24.000	21,600
51. 4A1	0.000	0	21.000	15,015	15.000	10,725	36.000	25,740
52. 4A	0.000	0	7.000	4,515	6.000	3,870	13.000	8,385
53. Total	0.000	0	276.210	409,335	360.620	477,575	636.830	886,910
Dryland:								
54. 1D1	0.000	0	157.860	236,005	1,058.190	1,582,000	1,216.050	1,818,005
55. 1D	0.000	0	176.390	259,295	2,525.900	3,713,260	2,702.290	3,972,555
56. 2D1	0.000	0	31.760	43,825	271.750	375,015	303.510	418,840
57. 2D	0.000	0	353.060	390,130	1,401.300	1,550,840	1,754.360	1,940,970
58. 3D1	0.000	0	1.000	920	43.500	40,020	44.500	40,940
59. 3D	0.000	0	48.070	43,265	1,327.140	1,194,425	1,375.210	1,237,690
60. 4D1	0.000	0	238.470	164,545	5,626.990	3,883,775	5,865.460	4,048,320
61. 4D	0.000	0	36.000	18,180	1,507.500	761,300	1,543.500	779,480
62. Total	0.000	0	1,042.610	1,156,165	13,762.270	13,100,635	14,804.880	14,256,800
Grass:								
63. 1G1	0.000	0	15.190	11,850	34.810	27,150	50.000	39,000
64. 1G	0.000	0	25.000	17,250	393.340	271,400	418.340	288,650
65. 2G1	0.000	0	0.000	0	7.000	4,410	7.000	4,410
66. 2G	0.000	0	23.000	13,110	101.790	58,020	124.790	71,130
67. 3G1	0.000	0	4.000	2,020	11.500	5,810	15.500	7,830
68. 3G	0.000	0	4.000	1,660	138.000	57,270	142.000	58,930
69. 4G1	0.000	0	49.000	16,170	1,135.070	374,565	1,184.070	390,735
70. 4G	0.000	0	39.980	11,995	675.250	202,575	715.230	214,570
71. Total	0.000	0	160.170	74,055	2,496.760	1,001,200	2,656.930	1,075,255
72. Waste	0.000	0	62.230	6,220	1,523.250	152,325	1,585.480	158,545
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,541.220	1,645,775	18,142.900	14,731,735	19,684.120	16,377,510

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	22.400	41,215	273.500	503,240	295.900	544,455
46. 1A	0.000	0	99.250	178,155	634.220	1,138,425	733.470	1,316,580
47. 2A1	0.000	0	242.590	356,610	928.800	1,365,335	1,171.390	1,721,945
48. 2A	0.000	0	2.000	2,580	15.000	19,350	17.000	21,930
49. 3A1	0.000	0	42.500	42,870	2,799.090	2,609,510	2,841.590	2,652,380
50. 3A	0.000	0	3.270	2,945	45.000	40,500	48.270	43,445
51. 4A1	0.000	0	0.000	0	72.000	51,490	72.000	51,490
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	412.010	624,375	4,767.610	5,727,850	5,179.620	6,352,225
Dryland:								
54. 1D1	0.000	0	24.660	36,870	631.770	944,495	656.430	981,365
55. 1D	0.000	0	112.420	165,260	1,721.030	2,529,910	1,833.450	2,695,170
56. 2D1	0.000	0	201.530	278,110	1,525.300	2,107,730	1,726.830	2,385,840
57. 2D	0.000	0	4.750	5,250	443.690	490,280	448.440	495,530
58. 3D1	0.000	0	178.100	138,205	6,413.530	4,987,945	6,591.630	5,126,150
59. 3D	0.000	0	3.500	3,150	54.000	48,600	57.500	51,750
60. 4D1	0.000	0	0.000	0	445.380	307,320	445.380	307,320
61. 4D	0.000	0	0.000	0	58.260	29,420	58.260	29,420
62. Total	0.000	0	524.960	626,845	11,292.960	11,445,700	11,817.920	12,072,545
Grass:								
63. 1G1	0.000	0	0.320	250	13.460	10,500	13.780	10,750
64. 1G	0.000	0	0.000	0	31.150	21,495	31.150	21,495
65. 2G1	0.000	0	3.000	1,890	129.610	81,650	132.610	83,540
66. 2G	0.000	0	0.000	0	10.740	6,120	10.740	6,120
67. 3G1	0.000	0	0.000	0	113.870	57,500	113.870	57,500
68. 3G	0.000	0	0.000	0	49.100	20,380	49.100	20,380
69. 4G1	0.000	0	0.000	0	133.160	43,945	133.160	43,945
70. 4G	0.000	0	3.000	900	36.000	10,800	39.000	11,700
71. Total	0.000	0	6.320	3,040	517.090	252,390	523.410	255,430
72. Waste	0.000	0	31.630	3,160	1,357.760	133,590	1,389.390	136,750
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	974.920	1,257,420	17,935.420	17,559,530	18,910.340	18,816,950

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	27.000	49,680	27.000	49,680
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	154.520	227,145	154.520	227,145
48. 2A	0.000	0	0.000	0	169.030	218,050	169.030	218,050
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	1.000	900	1.000	900
51. 4A1	0.000	0	0.000	0	13.000	9,295	13.000	9,295
52. 4A	0.000	0	0.000	0	9.000	5,805	9.000	5,805
53. Total	0.000	0	0.000	0	373.550	510,875	373.550	510,875
Dryland:								
54. 1D1	0.000	0	45.500	68,025	399.180	596,775	444.680	664,800
55. 1D	0.000	0	14.000	20,580	173.240	254,665	187.240	275,245
56. 2D1	0.000	0	164.010	226,340	566.270	781,465	730.280	1,007,805
57. 2D	0.000	0	25.630	28,320	165.790	183,205	191.420	211,525
58. 3D1	0.000	0	8.000	7,360	62.750	57,730	70.750	65,090
59. 3D	0.000	0	13.000	11,700	111.890	100,700	124.890	112,400
60. 4D1	0.000	0	46.000	31,740	156.170	107,755	202.170	139,495
61. 4D	0.000	0	15.000	7,575	104.960	53,010	119.960	60,585
62. Total	0.000	0	331.140	401,640	1,740.250	2,135,305	2,071.390	2,536,945
Grass:								
63. 1G1	0.000	0	0.000	0	74.210	57,885	74.210	57,885
64. 1G	0.000	0	0.000	0	13.280	9,165	13.280	9,165
65. 2G1	0.000	0	11.000	6,930	51.780	32,625	62.780	39,555
66. 2G	0.000	0	0.000	0	38.000	21,660	38.000	21,660
67. 3G1	0.000	0	0.000	0	2.000	1,010	2.000	1,010
68. 3G	0.000	0	3.000	1,245	24.000	9,960	27.000	11,205
69. 4G1	0.000	0	10.000	3,300	74.360	24,540	84.360	27,840
70. 4G	0.000	0	20.000	6,000	132.950	39,890	152.950	45,890
71. Total	0.000	0	44.000	17,475	410.580	196,735	454.580	214,210
72. Waste	0.000	0	163.430	10,880	1,842.490	152,815	2,005.920	163,695
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	538.570	429,995	4,366.870	2,995,730	4,905.440	3,425,725

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	113.150	208,195	226.710	417,145	339.860	625,340
46. 1A	0.000	0	29.000	52,055	73.000	131,040	102.000	183,095
47. 2A1	0.000	0	71.600	105,250	45.000	66,150	116.600	171,400
48. 2A	0.000	0	0.000	0	80.850	104,300	80.850	104,300
49. 3A1	0.000	0	6.460	7,140	11.000	12,155	17.460	19,295
50. 3A	0.000	0	27.000	24,300	94.500	85,050	121.500	109,350
51. 4A1	0.000	0	23.500	16,805	43.200	30,890	66.700	47,695
52. 4A	0.000	0	0.000	0	12.000	7,740	12.000	7,740
53. Total	0.000	0	270.710	413,745	586.260	854,470	856.970	1,268,215
Dryland:								
54. 1D1	0.000	0	538.700	805,365	4,917.140	7,351,180	5,455.840	8,156,545
55. 1D	0.000	0	219.410	322,535	4,845.390	7,122,735	5,064.800	7,445,270
56. 2D1	0.000	0	329.340	454,490	3,401.930	4,694,675	3,731.270	5,149,165
57. 2D	0.000	0	5.000	5,525	593.320	655,625	598.320	661,150
58. 3D1	0.000	0	10.000	9,200	224.020	206,100	234.020	215,300
59. 3D	0.000	0	344.480	310,035	5,063.800	4,557,415	5,408.280	4,867,450
60. 4D1	0.000	0	451.760	311,720	4,350.930	3,002,155	4,802.690	3,313,875
61. 4D	0.000	0	334.390	168,865	2,945.570	1,487,545	3,279.960	1,656,410
62. Total	0.000	0	2,233.080	2,387,735	26,342.100	29,077,430	28,575.180	31,465,165
Grass:								
63. 1G1	0.000	0	9.000	7,020	245.850	191,765	254.850	198,785
64. 1G	0.000	0	0.000	0	199.490	137,650	199.490	137,650
65. 2G1	0.000	0	3.000	1,890	31.000	19,530	34.000	21,420
66. 2G	0.000	0	0.000	0	40.300	22,970	40.300	22,970
67. 3G1	0.000	0	0.000	0	19.850	10,025	19.850	10,025
68. 3G	0.000	0	0.000	0	192.980	80,090	192.980	80,090
69. 4G1	0.000	0	8.000	2,640	139.000	45,870	147.000	48,510
70. 4G	0.000	0	0.000	0	43.500	13,050	43.500	13,050
71. Total	0.000	0	20.000	11,550	911.970	520,950	931.970	532,500
72. Waste	0.000	0	70.310	7,030	576.580	56,660	646.890	63,690
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,594.100	2,820,060	28,416.910	30,509,510	31,011.010	33,329,570

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area:

6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	3.000	5,520	3.000	5,520
46. 1A	0.000	0	0.000	0	6.000	10,770	6.000	10,770
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	9.000	16,290	9.000	16,290
Dryland:								
54. 1D1	0.000	0	186.200	278,380	227.130	339,565	413.330	617,945
55. 1D	0.000	0	119.760	185,550	1,149.450	1,701,580	1,269.210	1,887,130
56. 2D1	0.000	0	128.670	177,550	384.390	530,475	513.060	708,025
57. 2D	0.000	0	23.370	25,835	437.830	489,090	461.200	514,925
58. 3D1	0.000	0	7.000	6,440	96.530	88,810	103.530	95,250
59. 3D	0.000	0	119.250	116,520	747.240	675,465	866.490	791,985
60. 4D1	0.000	0	156.020	107,645	1,590.820	1,097,655	1,746.840	1,205,300
61. 4D	0.000	0	184.230	93,040	1,258.120	648,715	1,442.350	741,755
62. Total	0.000	0	924.500	990,960	5,891.510	5,571,355	6,816.010	6,562,315
Grass:								
63. 1G1	0.000	0	3.000	2,340	28.720	22,400	31.720	24,740
64. 1G	0.000	0	14.000	9,660	164.780	113,685	178.780	123,345
65. 2G1	0.000	0	0.000	0	29.530	18,605	29.530	18,605
66. 2G	0.000	0	2.000	1,140	88.390	50,375	90.390	51,515
67. 3G1	0.000	0	0.000	0	17.000	8,585	17.000	8,585
68. 3G	0.000	0	11.920	4,950	95.750	39,740	107.670	44,690
69. 4G1	0.000	0	15.690	5,180	351.590	116,040	367.280	121,220
70. 4G	0.000	0	5.000	1,500	420.520	126,155	425.520	127,655
71. Total	0.000	0	51.610	24,770	1,196.280	495,585	1,247.890	520,355
72. Waste	0.000	0	182.900	42,285	1,525.530	405,085	1,708.430	447,370
73. Other	0.000	0	3.000	300	0.000	0	3.000	300
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,162.010	1,058,315	8,622.320	6,488,315	9,784.330	7,546,630

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 7

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	134.500	247,480	134.500	247,480
46. 1A	0.000	0	61.000	109,495	59.000	105,905	120.000	215,400
47. 2A1	0.000	0	0.000	0	343.650	505,165	343.650	505,165
48. 2A	0.000	0	5.000	6,450	0.000	0	5.000	6,450
49. 3A1	0.000	0	0.000	0	551.590	609,515	551.590	609,515
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	66.000	115,945	1,088.740	1,468,065	1,154.740	1,584,010
Dryland:								
54. 1D1	0.000	0	117.360	175,455	509.610	761,875	626.970	937,330
55. 1D	0.000	0	257.630	378,715	431.160	633,795	688.790	1,012,510
56. 2D1	0.000	0	504.370	696,025	1,004.140	1,390,545	1,508.510	2,086,570
57. 2D	0.000	0	149.530	165,230	118.830	131,305	268.360	296,535
58. 3D1	0.000	0	98.980	91,060	997.320	906,600	1,096.300	997,660
59. 3D	0.000	0	0.000	0	3.000	2,700	3.000	2,700
60. 4D1	0.000	0	65.000	44,850	312.130	215,370	377.130	260,220
61. 4D	0.000	0	15.000	7,575	17.280	8,730	32.280	16,305
62. Total	0.000	0	1,207.870	1,558,910	3,393.470	4,050,920	4,601.340	5,609,830
Grass:								
63. 1G1	0.000	0	2.000	1,560	0.000	0	2.000	1,560
64. 1G	0.000	0	15.000	10,350	15.340	10,585	30.340	20,935
65. 2G1	0.000	0	8.000	5,040	9.000	5,670	17.000	10,710
66. 2G	0.000	0	8.000	4,560	13.500	7,695	21.500	12,255
67. 3G1	0.000	0	0.000	0	12.000	6,060	12.000	6,060
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	32.000	10,560	26.500	8,745	58.500	19,305
70. 4G	0.000	0	5.000	1,500	0.000	0	5.000	1,500
71. Total	0.000	0	70.000	33,570	76.340	38,755	146.340	72,325
72. Waste	0.000	0	304.710	30,465	358.280	32,695	662.990	63,160
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,648.580	1,738,890	4,916.830	5,590,435	6,565.410	7,329,325

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 8

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	12.050	18,015	159.320	238,180	171.370	256,195
55. 1D	0.000	0	27.000	39,690	262.590	386,005	289.590	425,695
56. 2D1	0.000	0	18.000	24,840	127.410	175,825	145.410	200,665
57. 2D	0.000	0	3.000	3,315	138.500	153,045	141.500	156,360
58. 3D1	0.000	0	0.000	0	67.000	61,410	67.000	61,410
59. 3D	0.000	0	17.090	15,380	76.550	68,895	93.640	84,275
60. 4D1	0.000	0	27.000	18,630	520.210	358,940	547.210	377,570
61. 4D	0.000	0	14.370	7,260	296.760	149,860	311.130	157,120
62. Total	0.000	0	118.510	127,130	1,648.340	1,592,160	1,766.850	1,719,290
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	30.000	20,700	30.000	20,700
65. 2G1	0.000	0	0.000	0	3.800	2,395	3.800	2,395
66. 2G	0.000	0	0.000	0	15.000	8,550	15.000	8,550
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	2.000	830	2.000	830
69. 4G1	0.000	0	0.000	0	71.000	23,430	71.000	23,430
70. 4G	0.000	0	0.000	0	94.550	28,365	94.550	28,365
71. Total	0.000	0	0.000	0	216.350	84,270	216.350	84,270
72. Waste	0.000	0	19.000	1,900	202.490	20,250	221.490	22,150
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	137.510	129,030	2,067.180	1,696,680	2,204.690	1,825,710

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 9

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1.000	1,840	1.000	1,840
46. 1A	0.000	0	0.000	0	19.000	34,105	19.000	34,105
47. 2A1	0.000	0	0.000	0	84.000	123,480	84.000	123,480
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	125.000	124,475	125.000	124,475
50. 3A	0.000	0	0.000	0	7.000	6,300	7.000	6,300
51. 4A1	0.000	0	0.000	0	13.310	9,515	13.310	9,515
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	249.310	299,715	249.310	299,715
Dryland:								
54. 1D1	0.000	0	0.000	0	391.310	585,015	391.310	585,015
55. 1D	0.000	0	0.000	0	244.490	359,405	244.490	359,405
56. 2D1	0.000	0	0.000	0	192.000	264,960	192.000	264,960
57. 2D	0.000	0	0.000	0	2.750	3,040	2.750	3,040
58. 3D1	0.000	0	0.000	0	1,274.570	985,755	1,274.570	985,755
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	101.280	69,885	101.280	69,885
61. 4D	0.000	0	0.000	0	1.000	505	1.000	505
62. Total	0.000	0	0.000	0	2,207.400	2,268,565	2,207.400	2,268,565
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	6.380	4,020	6.380	4,020
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	11.000	5,555	11.000	5,555
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	17.380	9,575	17.380	9,575
72. Waste	0.000	0	0.000	0	144.020	14,400	144.020	14,400
73. Other	0.000	0	0.000	0	1.500	150	1.500	150
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	2,619.610	2,592,405	2,619.610	2,592,405

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 10

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	80.510	120,365	113.510	169,695	194.020	290,060
55. 1D	0.000	0	174.770	256,915	266.280	391,435	441.050	648,350
56. 2D1	0.000	0	91.770	126,645	326.310	450,310	418.080	576,955
57. 2D	0.000	0	49.310	54,485	161.900	181,805	211.210	236,290
58. 3D1	0.000	0	115.650	81,770	200.940	150,135	316.590	231,905
59. 3D	0.000	0	18.230	16,405	95.680	86,115	113.910	102,520
60. 4D1	0.000	0	86.520	59,690	354.790	261,355	441.310	321,045
61. 4D	0.000	0	59.630	30,110	312.720	171,765	372.350	201,875
62. Total	0.000	0	676.390	746,385	1,832.130	1,862,615	2,508.520	2,609,000
Grass:								
63. 1G1	0.000	0	0.000	0	5.000	3,900	5.000	3,900
64. 1G	0.000	0	9.000	6,210	57.500	39,675	66.500	45,885
65. 2G1	0.000	0	0.000	0	1.000	630	1.000	630
66. 2G	0.000	0	1.000	570	4.000	2,280	5.000	2,850
67. 3G1	0.000	0	1.000	505	1.000	505	2.000	1,010
68. 3G	0.000	0	2.000	830	53.000	21,995	55.000	22,825
69. 4G1	0.000	0	64.620	21,325	149.840	49,450	214.460	70,775
70. 4G	0.000	0	52.320	15,695	214.440	64,330	266.760	80,025
71. Total	0.000	0	129.940	45,135	485.780	182,765	615.720	227,900
72. Waste	0.000	0	39.010	3,900	209.250	20,925	248.260	24,825
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	845.340	795,420	2,527.160	2,066,305	3,372.500	2,861,725

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 11

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	5.000	7,475	0.000	0	5.000	7,475
55. 1D	0.000	0	6.400	9,410	34.850	51,235	41.250	60,645
56. 2D1	0.000	0	0.000	0	13.000	17,940	13.000	17,940
57. 2D	0.000	0	39.090	43,195	35.010	38,685	74.100	81,880
58. 3D1	0.000	0	0.000	0	5.020	4,620	5.020	4,620
59. 3D	0.000	0	4.000	3,600	53.620	48,260	57.620	51,860
60. 4D1	0.000	0	8.100	5,590	93.590	64,575	101.690	70,165
61. 4D	0.000	0	11.000	5,555	53.800	27,175	64.800	32,730
62. Total	0.000	0	73.590	74,825	288.890	252,490	362.480	327,315
Grass:								
63. 1G1	0.000	0	2.280	1,780	0.000	0	2.280	1,780
64. 1G	0.000	0	0.000	0	11.700	8,075	11.700	8,075
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	13.780	7,860	13.780	7,860
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	2.000	830	2.000	830
69. 4G1	0.000	0	0.000	0	18.000	5,940	18.000	5,940
70. 4G	0.000	0	0.000	0	27.250	8,175	27.250	8,175
71. Total	0.000	0	2.280	1,780	72.730	30,880	75.010	32,660
72. Waste	0.000	0	45.620	4,565	60.640	6,065	106.260	10,630
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	121.490	81,170	422.260	289,435	543.750	370,605

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 12

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	71.080	106,265	1,563.800	2,337,870	1,634.880	2,444,135
55. 1D	0.000	0	23.000	33,810	1,944.050	2,857,750	1,967.050	2,891,560
56. 2D1	0.000	0	140.000	193,200	349.330	482,075	489.330	675,275
57. 2D	0.000	0	24.000	26,520	0.000	0	24.000	26,520
58. 3D1	0.000	0	0.000	0	10.000	9,200	10.000	9,200
59. 3D	0.000	0	81.550	73,390	1,513.580	1,362,220	1,595.130	1,435,610
60. 4D1	0.000	0	58.000	40,020	780.600	538,610	838.600	578,630
61. 4D	0.000	0	7.000	3,535	609.840	307,975	616.840	311,510
62. Total	0.000	0	404.630	476,740	6,771.200	7,895,700	7,175.830	8,372,440
Grass:								
63. 1G1	0.000	0	9.000	7,020	63.100	49,220	72.100	56,240
64. 1G	0.000	0	12.000	8,280	123.000	84,870	135.000	93,150
65. 2G1	0.000	0	0.000	0	23.000	14,490	23.000	14,490
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	14.000	7,070	14.000	7,070
68. 3G	0.000	0	12.580	5,220	83.290	34,565	95.870	39,785
69. 4G1	0.000	0	6.000	1,980	78.300	25,840	84.300	27,820
70. 4G	0.000	0	0.000	0	71.000	21,300	71.000	21,300
71. Total	0.000	0	39.580	22,500	455.690	237,355	495.270	259,855
72. Waste	0.000	0	118.100	9,000	324.030	32,400	442.130	41,400
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	562.310	508,240	7,550.920	8,165,455	8,113.230	8,673,695

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 13

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	5.000	7,475	5.000	7,475
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	5.000	5,525	5.000	5,525
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	10.000	13,000	10.000	13,000
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	0.000	0	0.000	0
72. Waste	0.000	0	0.000	0	139.000	11,000	139.000	11,000
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	149.000	24,000	149.000	24,000

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 16

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.550	820	2.870	4,290	3.420	5,110
55. 1D	0.000	0	0.000	0	2.000	2,940	2.000	2,940
56. 2D1	0.000	0	0.000	0	19.750	27,255	19.750	27,255
57. 2D	0.000	0	0.000	0	3.000	3,315	3.000	3,315
58. 3D1	0.000	0	0.000	0	34.100	31,370	34.100	31,370
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.950	655	0.950	655
61. 4D	0.000	0	0.000	0	1.000	505	1.000	505
62. Total	0.000	0	0.550	820	63.670	70,330	64.220	71,150
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	0.000	0	0.000	0
72. Waste	0.000	0	0.000	0	5.340	535	5.340	535
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.550	820	69.010	70,865	69.560	71,685

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 26

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	7.500	13,800	16.500	30,360	24.000	44,160
46. 1A	0.000	0	18.500	33,210	10.500	18,850	29.000	52,060
47. 2A1	0.000	0	5.000	7,350	21.500	31,605	26.500	38,955
48. 2A	0.000	0	0.000	0	10.000	12,900	10.000	12,900
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	3.500	3,150	3.500	3,150
51. 4A1	0.000	0	25.500	18,235	12.000	8,580	37.500	26,815
52. 4A	0.000	0	17.500	11,290	24.000	15,480	41.500	26,770
53. Total	0.000	0	74.000	83,885	98.000	120,925	172.000	204,810
Dryland:								
54. 1D1	0.000	0	422.630	631,840	1,627.130	2,432,610	2,049.760	3,064,450
55. 1D	0.000	0	403.910	593,770	5,028.780	7,393,665	5,432.690	7,987,435
56. 2D1	0.000	0	400.760	553,050	2,132.210	2,958,075	2,532.970	3,511,125
57. 2D	0.000	0	178.990	197,785	1,861.920	2,174,510	2,040.910	2,372,295
58. 3D1	0.000	0	45.000	38,410	335.580	276,565	380.580	314,975
59. 3D	0.000	0	414.500	373,050	3,065.960	2,782,150	3,480.460	3,155,200
60. 4D1	0.000	0	508.650	350,980	6,614.400	4,585,080	7,123.050	4,936,060
61. 4D	0.000	0	581.760	293,800	3,897.050	2,002,525	4,478.810	2,296,325
62. Total	0.000	0	2,956.200	3,032,685	24,563.030	24,605,180	27,519.230	27,637,865
Grass:								
63. 1G1	0.000	0	8.000	6,240	156.500	122,070	164.500	128,310
64. 1G	0.000	0	75.170	51,865	527.350	363,885	602.520	415,750
65. 2G1	0.000	0	22.500	14,175	52.720	33,215	75.220	47,390
66. 2G	0.000	0	4.000	2,280	190.900	108,815	194.900	111,095
67. 3G1	0.000	0	16.000	8,080	38.000	19,195	54.000	27,275
68. 3G	0.000	0	74.980	31,115	272.040	112,905	347.020	144,020
69. 4G1	0.000	0	74.490	24,580	981.800	323,995	1,056.290	348,575
70. 4G	0.000	0	214.890	64,465	1,228.290	368,485	1,443.180	432,950
71. Total	0.000	0	490.030	202,800	3,447.600	1,452,565	3,937.630	1,655,365
72. Waste	0.000	0	275.280	27,535	3,103.210	310,330	3,378.490	337,865
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	3,795.510	3,346,905	31,211.840	26,489,000	35,007.350	29,835,905

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 31

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	75.000	112,125	41.000	61,295	116.000	173,420
55. 1D	0.000	0	88.000	129,360	205.630	302,275	293.630	431,635
56. 2D1	0.000	0	36.270	50,055	159.500	220,110	195.770	270,165
57. 2D	0.000	0	34.000	37,570	83.770	92,565	117.770	130,135
58. 3D1	0.000	0	0.000	0	123.080	113,235	123.080	113,235
59. 3D	0.000	0	31.700	28,530	51.990	46,790	83.690	75,320
60. 4D1	0.000	0	107.910	74,460	335.280	231,345	443.190	305,805
61. 4D	0.000	0	88.000	44,440	156.540	79,055	244.540	123,495
62. Total	0.000	0	460.880	476,540	1,156.790	1,146,670	1,617.670	1,623,210
Grass:								
63. 1G1	0.000	0	4.000	3,120	5.000	3,900	9.000	7,020
64. 1G	0.000	0	3.000	2,070	62.600	43,195	65.600	45,265
65. 2G1	0.000	0	1.000	630	1.000	630	2.000	1,260
66. 2G	0.000	0	0.000	0	30.000	17,100	30.000	17,100
67. 3G1	0.000	0	0.000	0	11.000	5,555	11.000	5,555
68. 3G	0.000	0	2.000	830	17.750	7,365	19.750	8,195
69. 4G1	0.000	0	3.000	990	112.270	37,050	115.270	38,040
70. 4G	0.000	0	14.000	4,200	215.790	64,735	229.790	68,935
71. Total	0.000	0	27.000	11,840	455.410	179,530	482.410	191,370
72. Waste	0.000	0	26.790	2,680	182.800	18,285	209.590	20,965
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		640.000		640.000	
75. Total	0.000	0	514.670	491,060	1,795.000	1,344,485	2,309.670	1,835,545

County 89 - Washington

2005 County Abstract of Assessment for Real Property, Form 45

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	1,130.930	1,693,570	9,858.700	12,590,285	10,989.630	14,283,855
77.Dry Land	0.000	0	12,067.610	13,294,975	158,782.630	169,395,105	170,850.240	182,690,080
78.Grass	0.000	0	1,158.930	504,555	15,303.250	7,119,750	16,462.180	7,624,305
79.Waste	0.000	0	1,573.610	170,175	13,207.140	1,537,960	14,780.750	1,708,135
80.Other	0.000	0	3.000	300	1.500	150	4.500	450
81.Exempt	0.000	0	0.000	0	640.000	0	640.000	0
82.Total	0.000	0	15,934.080	15,663,575	197,153.220	190,643,250	213,087.300	206,306,825

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	323.380	13.72%	595,020	18.82%	1,840.002
1A	269.600	11.44%	483,945	15.31%	1,795.048
2A1	510.640	21.66%	750,640	23.75%	1,469.998
2A	248.000	10.52%	319,920	10.12%	1,290.000
3A1	730.670	30.99%	807,400	25.54%	1,105.013
3A	52.320	2.22%	47,090	1.49%	900.038
4A1	185.000	7.85%	132,280	4.19%	715.027
4A	38.000	1.61%	24,510	0.78%	645.000
Irrigated Total	2,357.610	100.00%	3,160,805	100.00%	1,340.681

Dry:

1D1	3,751.800	6.37%	5,624,700	8.58%	1,499.200
1D	11,306.690	19.19%	16,642,430	25.39%	1,471.909
2D1	13,322.030	22.61%	18,404,410	28.08%	1,381.501
2D	2,944.780	5.00%	3,267,230	4.98%	1,109.498
3D1	7,212.470	12.24%	6,677,975	10.19%	925.892
3D	5,284.050	8.97%	4,779,095	7.29%	904.437
4D1	13,434.210	22.80%	9,302,085	14.19%	692.417
4D	1,675.290	2.84%	846,720	1.29%	505.416
Dry Total	58,931.320	100.00%	65,544,645	100.00%	1,112.220

Grass:

1G1	153.360	3.29%	119,620	4.80%	779.994
1G	1,099.050	23.58%	758,350	30.42%	690.005
2G1	281.480	6.04%	177,335	7.11%	630.009
2G	821.500	17.62%	485,805	19.48%	591.363
3G1	866.030	18.58%	451,545	18.11%	521.396
3G	372.370	7.99%	154,540	6.20%	415.017
4G1	859.500	18.44%	283,640	11.38%	330.005
4G	208.000	4.46%	62,400	2.50%	300.000
Grass Total	4,661.290	100.00%	2,493,235	100.00%	534.880

Irrigated Total	2,357.610	3.48%	3,160,805	4.43%	1,340.681
Dry Total	58,931.320	86.87%	65,544,645	91.81%	1,112.220
Grass Total	4,661.290	6.87%	2,493,235	3.49%	534.880
Waste	1,887.070	2.78%	191,155	0.27%	101.297
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	67,837.290	100.00%	71,389,840	100.00%	1,052.368

As Related to the County as a Whole

Irrigated Total	2,357.610	21.45%	3,160,805	22.13%	
Dry Total	58,931.320	34.49%	65,544,645	35.88%	
Grass Total	4,661.290	28.32%	2,493,235	32.70%	
Waste	1,887.070	12.77%	191,155	11.19%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	67,837.290	31.84%	71,389,840	34.60%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	116.990	18.37%	215,260	24.27%	1,839.986
1A	47.500	7.46%	85,265	9.61%	1,795.052
2A1	205.000	32.19%	301,350	33.98%	1,470.000
2A	78.720	12.36%	101,550	11.45%	1,290.015
3A1	115.620	18.16%	127,760	14.41%	1,104.999
3A	24.000	3.77%	21,600	2.44%	900.000
4A1	36.000	5.65%	25,740	2.90%	715.000
4A	13.000	2.04%	8,385	0.95%	645.000
Irrigated Total	636.830	100.00%	886,910	100.00%	1,392.695

Dry:

1D1	1,216.050	8.21%	1,818,005	12.75%	1,495.008
1D	2,702.290	18.25%	3,972,555	27.86%	1,470.069
2D1	303.510	2.05%	418,840	2.94%	1,379.987
2D	1,754.360	11.85%	1,940,970	13.61%	1,106.369
3D1	44.500	0.30%	40,940	0.29%	920.000
3D	1,375.210	9.29%	1,237,690	8.68%	900.000
4D1	5,865.460	39.62%	4,048,320	28.40%	690.196
4D	1,543.500	10.43%	779,480	5.47%	505.008
Dry Total	14,804.880	100.00%	14,256,800	100.00%	962.979

Grass:

1G1	50.000	1.88%	39,000	3.63%	780.000
1G	418.340	15.75%	288,650	26.84%	689.989
2G1	7.000	0.26%	4,410	0.41%	630.000
2G	124.790	4.70%	71,130	6.62%	569.997
3G1	15.500	0.58%	7,830	0.73%	505.161
3G	142.000	5.34%	58,930	5.48%	415.000
4G1	1,184.070	44.57%	390,735	36.34%	329.993
4G	715.230	26.92%	214,570	19.96%	300.001
Grass Total	2,656.930	100.00%	1,075,255	100.00%	404.698

Irrigated Total	636.830	3.24%	886,910	5.42%	1,392.695
Dry Total	14,804.880	75.21%	14,256,800	87.05%	962.979
Grass Total	2,656.930	13.50%	1,075,255	6.57%	404.698
Waste	1,585.480	8.05%	158,545	0.97%	99.998
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	19,684.120	100.00%	16,377,510	100.00%	832.016

As Related to the County as a Whole

Irrigated Total	636.830	5.79%	886,910	6.21%	
Dry Total	14,804.880	8.67%	14,256,800	7.80%	
Grass Total	2,656.930	16.14%	1,075,255	14.10%	
Waste	1,585.480	10.73%	158,545	9.28%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	19,684.120	9.24%	16,377,510	7.94%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 3

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	295.900	5.71%	544,455	8.57%	1,839.996
1A	733.470	14.16%	1,316,580	20.73%	1,795.001
2A1	1,171.390	22.62%	1,721,945	27.11%	1,470.001
2A	17.000	0.33%	21,930	0.35%	1,290.000
3A1	2,841.590	54.86%	2,652,380	41.76%	933.414
3A	48.270	0.93%	43,445	0.68%	900.041
4A1	72.000	1.39%	51,490	0.81%	715.138
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	5,179.620	100.00%	6,352,225	100.00%	1,226.388

Dry:

1D1	656.430	5.55%	981,365	8.13%	1,495.003
1D	1,833.450	15.51%	2,695,170	22.32%	1,469.999
2D1	1,726.830	14.61%	2,385,840	19.76%	1,381.629
2D	448.440	3.79%	495,530	4.10%	1,105.008
3D1	6,591.630	55.78%	5,126,150	42.46%	777.675
3D	57.500	0.49%	51,750	0.43%	900.000
4D1	445.380	3.77%	307,320	2.55%	690.017
4D	58.260	0.49%	29,420	0.24%	504.977
Dry Total	11,817.920	100.00%	12,072,545	100.00%	1,021.545

Grass:

1G1	13.780	2.63%	10,750	4.21%	780.116
1G	31.150	5.95%	21,495	8.42%	690.048
2G1	132.610	25.34%	83,540	32.71%	629.967
2G	10.740	2.05%	6,120	2.40%	569.832
3G1	113.870	21.76%	57,500	22.51%	504.961
3G	49.100	9.38%	20,380	7.98%	415.071
4G1	133.160	25.44%	43,945	17.20%	330.016
4G	39.000	7.45%	11,700	4.58%	300.000
Grass Total	523.410	100.00%	255,430	100.00%	488.011

Irrigated Total	5,179.620	27.39%	6,352,225	33.76%	1,226.388
Dry Total	11,817.920	62.49%	12,072,545	64.16%	1,021.545
Grass Total	523.410	2.77%	255,430	1.36%	488.011
Waste	1,389.390	7.35%	136,750	0.73%	98.424
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	18,910.340	100.00%	18,816,950	100.00%	995.061

As Related to the County as a Whole

Irrigated Total	5,179.620	47.13%	6,352,225	44.47%	
Dry Total	11,817.920	6.92%	12,072,545	6.61%	
Grass Total	523.410	3.18%	255,430	3.35%	
Waste	1,389.390	9.40%	136,750	8.01%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	18,910.340	8.87%	18,816,950	9.12%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	27.000	7.23%	49,680	9.72%	1,840.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	154.520	41.37%	227,145	44.46%	1,470.003
2A	169.030	45.25%	218,050	42.68%	1,290.007
3A1	0.000	0.00%	0	0.00%	0.000
3A	1.000	0.27%	900	0.18%	900.000
4A1	13.000	3.48%	9,295	1.82%	715.000
4A	9.000	2.41%	5,805	1.14%	645.000
Irrigated Total	373.550	100.00%	510,875	100.00%	1,367.621

Dry:

1D1	444.680	21.47%	664,800	26.20%	1,495.007
1D	187.240	9.04%	275,245	10.85%	1,470.011
2D1	730.280	35.26%	1,007,805	39.73%	1,380.025
2D	191.420	9.24%	211,525	8.34%	1,105.030
3D1	70.750	3.42%	65,090	2.57%	920.000
3D	124.890	6.03%	112,400	4.43%	899.991
4D1	202.170	9.76%	139,495	5.50%	689.988
4D	119.960	5.79%	60,585	2.39%	505.043
Dry Total	2,071.390	100.00%	2,536,945	100.00%	1,224.754

Grass:

1G1	74.210	16.32%	57,885	27.02%	780.016
1G	13.280	2.92%	9,165	4.28%	690.135
2G1	62.780	13.81%	39,555	18.47%	630.057
2G	38.000	8.36%	21,660	10.11%	570.000
3G1	2.000	0.44%	1,010	0.47%	505.000
3G	27.000	5.94%	11,205	5.23%	415.000
4G1	84.360	18.56%	27,840	13.00%	330.014
4G	152.950	33.65%	45,890	21.42%	300.032
Grass Total	454.580	100.00%	214,210	100.00%	471.226

Irrigated Total	373.550	7.62%	510,875	14.91%	1,367.621
Dry Total	2,071.390	42.23%	2,536,945	74.06%	1,224.754
Grass Total	454.580	9.27%	214,210	6.25%	471.226
Waste	2,005.920	40.89%	163,695	4.78%	81.605
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	4,905.440	100.00%	3,425,725	100.00%	698.352

As Related to the County as a Whole

Irrigated Total	373.550	3.40%	510,875	3.58%	
Dry Total	2,071.390	1.21%	2,536,945	1.39%	
Grass Total	454.580	2.76%	214,210	2.81%	
Waste	2,005.920	13.57%	163,695	9.58%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	4,905.440	2.30%	3,425,725	1.66%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 5

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	339.860	39.66%	625,340	49.31%	1,839.992
1A	102.000	11.90%	183,095	14.44%	1,795.049
2A1	116.600	13.61%	171,400	13.52%	1,469.982
2A	80.850	9.43%	104,300	8.22%	1,290.043
3A1	17.460	2.04%	19,295	1.52%	1,105.097
3A	121.500	14.18%	109,350	8.62%	900.000
4A1	66.700	7.78%	47,695	3.76%	715.067
4A	12.000	1.40%	7,740	0.61%	645.000
Irrigated Total	856.970	100.00%	1,268,215	100.00%	1,479.882

Dry:

1D1	5,455.840	19.09%	8,156,545	25.92%	1,495.011
1D	5,064.800	17.72%	7,445,270	23.66%	1,470.002
2D1	3,731.270	13.06%	5,149,165	16.36%	1,380.003
2D	598.320	2.09%	661,150	2.10%	1,105.010
3D1	234.020	0.82%	215,300	0.68%	920.006
3D	5,408.280	18.93%	4,867,450	15.47%	899.999
4D1	4,802.690	16.81%	3,313,875	10.53%	690.003
4D	3,279.960	11.48%	1,656,410	5.26%	505.009
Dry Total	28,575.180	100.00%	31,465,165	100.00%	1,101.136

Grass:

1G1	254.850	27.35%	198,785	37.33%	780.007
1G	199.490	21.41%	137,650	25.85%	690.009
2G1	34.000	3.65%	21,420	4.02%	630.000
2G	40.300	4.32%	22,970	4.31%	569.975
3G1	19.850	2.13%	10,025	1.88%	505.037
3G	192.980	20.71%	80,090	15.04%	415.017
4G1	147.000	15.77%	48,510	9.11%	330.000
4G	43.500	4.67%	13,050	2.45%	300.000
Grass Total	931.970	100.00%	532,500	100.00%	571.370

Irrigated Total	856.970	2.76%	1,268,215	3.81%	1,479.882
Dry Total	28,575.180	92.15%	31,465,165	94.41%	1,101.136
Grass Total	931.970	3.01%	532,500	1.60%	571.370
Waste	646.890	2.09%	63,690	0.19%	98.455
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	31,011.010	100.00%	33,329,570	100.00%	1,074.765

As Related to the County as a Whole

Irrigated Total	856.970	7.80%	1,268,215	8.88%	
Dry Total	28,575.180	16.73%	31,465,165	17.22%	
Grass Total	931.970	5.66%	532,500	6.98%	
Waste	646.890	4.38%	63,690	3.73%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	31,011.010	14.55%	33,329,570	16.16%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 6

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3.000	33.33%	5,520	33.89%	1,840.000
1A	6.000	66.67%	10,770	66.11%	1,795.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	9.000	100.00%	16,290	100.00%	1,810.000

Dry:

1D1	413.330	6.06%	617,945	9.42%	1,495.040
1D	1,269.210	18.62%	1,887,130	28.76%	1,486.854
2D1	513.060	7.53%	708,025	10.79%	1,380.004
2D	461.200	6.77%	514,925	7.85%	1,116.489
3D1	103.530	1.52%	95,250	1.45%	920.023
3D	866.490	12.71%	791,985	12.07%	914.015
4D1	1,746.840	25.63%	1,205,300	18.37%	689.988
4D	1,442.350	21.16%	741,755	11.30%	514.268
Dry Total	6,816.010	100.00%	6,562,315	100.00%	962.779

Grass:

1G1	31.720	2.54%	24,740	4.75%	779.949
1G	178.780	14.33%	123,345	23.70%	689.926
2G1	29.530	2.37%	18,605	3.58%	630.037
2G	90.390	7.24%	51,515	9.90%	569.919
3G1	17.000	1.36%	8,585	1.65%	505.000
3G	107.670	8.63%	44,690	8.59%	415.064
4G1	367.280	29.43%	121,220	23.30%	330.047
4G	425.520	34.10%	127,655	24.53%	299.997
Grass Total	1,247.890	100.00%	520,355	100.00%	416.987

Irrigated Total	9.000	0.09%	16,290	0.22%	1,810.000
Dry Total	6,816.010	69.66%	6,562,315	86.96%	962.779
Grass Total	1,247.890	12.75%	520,355	6.90%	416.987
Waste	1,708.430	17.46%	447,370	5.93%	261.860
Other	3.000	0.03%	300	0.00%	100.000
Exempt	0.000	0.00%			
Market Area Total	9,784.330	100.00%	7,546,630	100.00%	771.297

As Related to the County as a Whole

Irrigated Total	9.000	0.08%	16,290	0.11%	
Dry Total	6,816.010	3.99%	6,562,315	3.59%	
Grass Total	1,247.890	7.58%	520,355	6.82%	
Waste	1,708.430	11.56%	447,370	26.19%	
Other	3.000	66.67%	300	66.67%	
Exempt	0.000	0.00%			
Market Area Total	9,784.330	4.59%	7,546,630	3.66%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 7

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	134.500	11.65%	247,480	15.62%	1,840.000
1A	120.000	10.39%	215,400	13.60%	1,795.000
2A1	343.650	29.76%	505,165	31.89%	1,469.998
2A	5.000	0.43%	6,450	0.41%	1,290.000
3A1	551.590	47.77%	609,515	38.48%	1,105.014
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	1,154.740	100.00%	1,584,010	100.00%	1,371.746

Dry:

1D1	626.970	13.63%	937,330	16.71%	1,495.015
1D	688.790	14.97%	1,012,510	18.05%	1,469.983
2D1	1,508.510	32.78%	2,086,570	37.19%	1,383.199
2D	268.360	5.83%	296,535	5.29%	1,104.989
3D1	1,096.300	23.83%	997,660	17.78%	910.024
3D	3.000	0.07%	2,700	0.05%	900.000
4D1	377.130	8.20%	260,220	4.64%	690.000
4D	32.280	0.70%	16,305	0.29%	505.111
Dry Total	4,601.340	100.00%	5,609,830	100.00%	1,219.173

Grass:

1G1	2.000	1.37%	1,560	2.16%	780.000
1G	30.340	20.73%	20,935	28.95%	690.013
2G1	17.000	11.62%	10,710	14.81%	630.000
2G	21.500	14.69%	12,255	16.94%	570.000
3G1	12.000	8.20%	6,060	8.38%	505.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	58.500	39.98%	19,305	26.69%	330.000
4G	5.000	3.42%	1,500	2.07%	300.000
Grass Total	146.340	100.00%	72,325	100.00%	494.225

Irrigated Total	1,154.740	17.59%	1,584,010	21.61%	1,371.746
Dry Total	4,601.340	70.08%	5,609,830	76.54%	1,219.173
Grass Total	146.340	2.23%	72,325	0.99%	494.225
Waste	662.990	10.10%	63,160	0.86%	95.265
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	6,565.410	100.00%	7,329,325	100.00%	1,116.354

As Related to the County as a Whole

Irrigated Total	1,154.740	10.51%	1,584,010	11.09%	
Dry Total	4,601.340	2.69%	5,609,830	3.07%	
Grass Total	146.340	0.89%	72,325	0.95%	
Waste	662.990	4.49%	63,160	3.70%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	6,565.410	3.08%	7,329,325	3.55%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 8

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	171.370	9.70%	256,195	14.90%	1,494.981
1D	289.590	16.39%	425,695	24.76%	1,469.992
2D1	145.410	8.23%	200,665	11.67%	1,379.994
2D	141.500	8.01%	156,360	9.09%	1,105.017
3D1	67.000	3.79%	61,410	3.57%	916.567
3D	93.640	5.30%	84,275	4.90%	899.989
4D1	547.210	30.97%	377,570	21.96%	689.991
4D	311.130	17.61%	157,120	9.14%	504.997
Dry Total	1,766.850	100.00%	1,719,290	100.00%	973.082

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	30.000	13.87%	20,700	24.56%	690.000
2G1	3.800	1.76%	2,395	2.84%	630.263
2G	15.000	6.93%	8,550	10.15%	570.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	2.000	0.92%	830	0.98%	415.000
4G1	71.000	32.82%	23,430	27.80%	330.000
4G	94.550	43.70%	28,365	33.66%	300.000
Grass Total	216.350	100.00%	84,270	100.00%	389.507

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	1,766.850	80.14%	1,719,290	94.17%	973.082
Grass Total	216.350	9.81%	84,270	4.62%	389.507
Waste	221.490	10.05%	22,150	1.21%	100.004
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,204.690	100.00%	1,825,710	100.00%	828.102

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	1,766.850	1.03%	1,719,290	0.94%	
Grass Total	216.350	1.31%	84,270	1.11%	
Waste	221.490	1.50%	22,150	1.30%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,204.690	1.03%	1,825,710	0.88%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 9

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1.000	0.40%	1,840	0.61%	1,840.000
1A	19.000	7.62%	34,105	11.38%	1,795.000
2A1	84.000	33.69%	123,480	41.20%	1,470.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	125.000	50.14%	124,475	41.53%	995.800
3A	7.000	2.81%	6,300	2.10%	900.000
4A1	13.310	5.34%	9,515	3.17%	714.876
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	249.310	100.00%	299,715	100.00%	1,202.178

Dry:

1D1	391.310	17.73%	585,015	25.79%	1,495.016
1D	244.490	11.08%	359,405	15.84%	1,470.019
2D1	192.000	8.70%	264,960	11.68%	1,380.000
2D	2.750	0.12%	3,040	0.13%	1,105.454
3D1	1,274.570	57.74%	985,755	43.45%	773.402
3D	0.000	0.00%	0	0.00%	0.000
4D1	101.280	4.59%	69,885	3.08%	690.017
4D	1.000	0.05%	505	0.02%	505.000
Dry Total	2,207.400	100.00%	2,268,565	100.00%	1,027.709

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	6.380	36.71%	4,020	41.98%	630.094
2G	0.000	0.00%	0	0.00%	0.000
3G1	11.000	63.29%	5,555	58.02%	505.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	17.380	100.00%	9,575	100.00%	550.920

Irrigated Total	249.310	9.52%	299,715	11.56%	1,202.178
Dry Total	2,207.400	84.26%	2,268,565	87.51%	1,027.709
Grass Total	17.380	0.66%	9,575	0.37%	550.920
Waste	144.020	5.50%	14,400	0.56%	99.986
Other	1.500	0.06%	150	0.01%	100.000
Exempt	0.000	0.00%			
Market Area Total	2,619.610	100.00%	2,592,405	100.00%	989.614

As Related to the County as a Whole

Irrigated Total	249.310	2.27%	299,715	2.10%	
Dry Total	2,207.400	1.29%	2,268,565	1.24%	
Grass Total	17.380	0.11%	9,575	0.13%	
Waste	144.020	0.97%	14,400	0.84%	
Other	1.500	33.33%	150	33.33%	
Exempt	0.000	0.00%			
Market Area Total	2,619.610	1.23%	2,592,405	1.26%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 10

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	194.020	7.73%	290,060	11.12%	1,495.000
1D	441.050	17.58%	648,350	24.85%	1,470.014
2D1	418.080	16.67%	576,955	22.11%	1,380.011
2D	211.210	8.42%	236,290	9.06%	1,118.744
3D1	316.590	12.62%	231,905	8.89%	732.508
3D	113.910	4.54%	102,520	3.93%	900.008
4D1	441.310	17.59%	321,045	12.31%	727.481
4D	372.350	14.84%	201,875	7.74%	542.164
Dry Total	2,508.520	100.00%	2,609,000	100.00%	1,040.055

Grass:

1G1	5.000	0.81%	3,900	1.71%	780.000
1G	66.500	10.80%	45,885	20.13%	690.000
2G1	1.000	0.16%	630	0.28%	630.000
2G	5.000	0.81%	2,850	1.25%	570.000
3G1	2.000	0.32%	1,010	0.44%	505.000
3G	55.000	8.93%	22,825	10.02%	415.000
4G1	214.460	34.83%	70,775	31.06%	330.014
4G	266.760	43.32%	80,025	35.11%	299.988
Grass Total	615.720	100.00%	227,900	100.00%	370.135

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,508.520	74.38%	2,609,000	91.17%	1,040.055
Grass Total	615.720	18.26%	227,900	7.96%	370.135
Waste	248.260	7.36%	24,825	0.87%	99.995
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	3,372.500	100.00%	2,861,725	100.00%	848.547

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,508.520	1.47%	2,609,000	1.43%	
Grass Total	615.720	3.74%	227,900	2.99%	
Waste	248.260	1.68%	24,825	1.45%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	3,372.500	1.58%	2,861,725	1.39%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 11

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	5.000	1.38%	7,475	2.28%	1,495.000
1D	41.250	11.38%	60,645	18.53%	1,470.181
2D1	13.000	3.59%	17,940	5.48%	1,380.000
2D	74.100	20.44%	81,880	25.02%	1,104.993
3D1	5.020	1.38%	4,620	1.41%	920.318
3D	57.620	15.90%	51,860	15.84%	900.034
4D1	101.690	28.05%	70,165	21.44%	689.989
4D	64.800	17.88%	32,730	10.00%	505.092
Dry Total	362.480	100.00%	327,315	100.00%	902.987

Grass:

1G1	2.280	3.04%	1,780	5.45%	780.701
1G	11.700	15.60%	8,075	24.72%	690.170
2G1	0.000	0.00%	0	0.00%	0.000
2G	13.780	18.37%	7,860	24.07%	570.391
3G1	0.000	0.00%	0	0.00%	0.000
3G	2.000	2.67%	830	2.54%	415.000
4G1	18.000	24.00%	5,940	18.19%	330.000
4G	27.250	36.33%	8,175	25.03%	300.000
Grass Total	75.010	100.00%	32,660	100.00%	435.408

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	362.480	66.66%	327,315	88.32%	902.987
Grass Total	75.010	13.79%	32,660	8.81%	435.408
Waste	106.260	19.54%	10,630	2.87%	100.037
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	543.750	100.00%	370,605	100.00%	681.572

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	362.480	0.21%	327,315	0.18%	
Grass Total	75.010	0.46%	32,660	0.43%	
Waste	106.260	0.72%	10,630	0.62%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	543.750	0.26%	370,605	0.18%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 12

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	1,634.880	22.78%	2,444,135	29.19%	1,494.993
1D	1,967.050	27.41%	2,891,560	34.54%	1,469.998
2D1	489.330	6.82%	675,275	8.07%	1,379.999
2D	24.000	0.33%	26,520	0.32%	1,105.000
3D1	10.000	0.14%	9,200	0.11%	920.000
3D	1,595.130	22.23%	1,435,610	17.15%	899.995
4D1	838.600	11.69%	578,630	6.91%	689.995
4D	616.840	8.60%	311,510	3.72%	505.009
Dry Total	7,175.830	100.00%	8,372,440	100.00%	1,166.755

Grass:

1G1	72.100	14.56%	56,240	21.64%	780.027
1G	135.000	27.26%	93,150	35.85%	690.000
2G1	23.000	4.64%	14,490	5.58%	630.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	14.000	2.83%	7,070	2.72%	505.000
3G	95.870	19.36%	39,785	15.31%	414.989
4G1	84.300	17.02%	27,820	10.71%	330.011
4G	71.000	14.34%	21,300	8.20%	300.000
Grass Total	495.270	100.00%	259,855	100.00%	524.673

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	7,175.830	88.45%	8,372,440	96.53%	1,166.755
Grass Total	495.270	6.10%	259,855	3.00%	524.673
Waste	442.130	5.45%	41,400	0.48%	93.637
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	8,113.230	100.00%	8,673,695	100.00%	1,069.080

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	7,175.830	4.20%	8,372,440	4.58%	
Grass Total	495.270	3.01%	259,855	3.41%	
Waste	442.130	2.99%	41,400	2.42%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	8,113.230	3.81%	8,673,695	4.20%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 13

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	5.000	50.00%	7,475	57.50%	1,495.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	5.000	50.00%	5,525	42.50%	1,105.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	10.000	100.00%	13,000	100.00%	1,300.000

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	10.000	6.71%	13,000	54.17%	1,300.000
Grass Total	0.000	0.00%	0	0.00%	0.000
Waste	139.000	93.29%	11,000	45.83%	79.136
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	149.000	100.00%	24,000	100.00%	161.073

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	10.000	0.01%	13,000	0.01%	
Grass Total	0.000	0.00%	0	0.00%	
Waste	139.000	0.94%	11,000	0.64%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	149.000	0.07%	24,000	0.01%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 16

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	3.420	5.33%	5,110	7.18%	1,494.152
1D	2.000	3.11%	2,940	4.13%	1,470.000
2D1	19.750	30.75%	27,255	38.31%	1,380.000
2D	3.000	4.67%	3,315	4.66%	1,105.000
3D1	34.100	53.10%	31,370	44.09%	919.941
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.950	1.48%	655	0.92%	689.473
4D	1.000	1.56%	505	0.71%	505.000
Dry Total	64.220	100.00%	71,150	100.00%	1,107.910

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	64.220	92.32%	71,150	99.25%	1,107.910
Grass Total	0.000	0.00%	0	0.00%	0.000
Waste	5.340	7.68%	535	0.75%	100.187
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	69.560	100.00%	71,685	100.00%	1,030.549

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	64.220	0.04%	71,150	0.04%	
Grass Total	0.000	0.00%	0	0.00%	
Waste	5.340	0.04%	535	0.03%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	69.560	0.03%	71,685	0.03%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 26

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	24.000	13.95%	44,160	21.56%	1,840.000
1A	29.000	16.86%	52,060	25.42%	1,795.172
2A1	26.500	15.41%	38,955	19.02%	1,470.000
2A	10.000	5.81%	12,900	6.30%	1,290.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	3.500	2.03%	3,150	1.54%	900.000
4A1	37.500	21.80%	26,815	13.09%	715.066
4A	41.500	24.13%	26,770	13.07%	645.060
Irrigated Total	172.000	100.00%	204,810	100.00%	1,190.755

Dry:

1D1	2,049.760	7.45%	3,064,450	11.09%	1,495.028
1D	5,432.690	19.74%	7,987,435	28.90%	1,470.254
2D1	2,532.970	9.20%	3,511,125	12.70%	1,386.169
2D	2,040.910	7.42%	2,372,295	8.58%	1,162.371
3D1	380.580	1.38%	314,975	1.14%	827.618
3D	3,480.460	12.65%	3,155,200	11.42%	906.546
4D1	7,123.050	25.88%	4,936,060	17.86%	692.970
4D	4,478.810	16.28%	2,296,325	8.31%	512.708
Dry Total	27,519.230	100.00%	27,637,865	100.00%	1,004.310

Grass:

1G1	164.500	4.18%	128,310	7.75%	780.000
1G	602.520	15.30%	415,750	25.12%	690.018
2G1	75.220	1.91%	47,390	2.86%	630.018
2G	194.900	4.95%	111,095	6.71%	570.010
3G1	54.000	1.37%	27,275	1.65%	505.092
3G	347.020	8.81%	144,020	8.70%	415.019
4G1	1,056.290	26.83%	348,575	21.06%	329.999
4G	1,443.180	36.65%	432,950	26.15%	299.997
Grass Total	3,937.630	100.00%	1,655,365	100.00%	420.396

Irrigated Total	172.000	0.49%	204,810	0.69%	1,190.755
Dry Total	27,519.230	78.61%	27,637,865	92.63%	1,004.310
Grass Total	3,937.630	11.25%	1,655,365	5.55%	420.396
Waste	3,378.490	9.65%	337,865	1.13%	100.004
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	35,007.350	100.00%	29,835,905	100.00%	852.275

As Related to the County as a Whole

Irrigated Total	172.000	1.57%	204,810	1.43%	
Dry Total	27,519.230	16.11%	27,637,865	15.13%	
Grass Total	3,937.630	23.92%	1,655,365	21.71%	
Waste	3,378.490	22.86%	337,865	19.78%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	35,007.350	16.43%	29,835,905	14.46%	

2005 Agricultural Land Detail

County 89 - Washington

Market Area: 31

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	116.000	7.17%	173,420	10.68%	1,495.000
1D	293.630	18.15%	431,635	26.59%	1,469.996
2D1	195.770	12.10%	270,165	16.64%	1,380.012
2D	117.770	7.28%	130,135	8.02%	1,104.992
3D1	123.080	7.61%	113,235	6.98%	920.011
3D	83.690	5.17%	75,320	4.64%	899.988
4D1	443.190	27.40%	305,805	18.84%	690.008
4D	244.540	15.12%	123,495	7.61%	505.009
Dry Total	1,617.670	100.00%	1,623,210	100.00%	1,003.424

Grass:

1G1	9.000	1.87%	7,020	3.67%	780.000
1G	65.600	13.60%	45,265	23.65%	690.015
2G1	2.000	0.41%	1,260	0.66%	630.000
2G	30.000	6.22%	17,100	8.94%	570.000
3G1	11.000	2.28%	5,555	2.90%	505.000
3G	19.750	4.09%	8,195	4.28%	414.936
4G1	115.270	23.89%	38,040	19.88%	330.007
4G	229.790	47.63%	68,935	36.02%	299.991
Grass Total	482.410	100.00%	191,370	100.00%	396.695

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	1,617.670	70.04%	1,623,210	88.43%	1,003.424
Grass Total	482.410	20.89%	191,370	10.43%	396.695
Waste	209.590	9.07%	20,965	1.14%	100.028
Other	0.000	0.00%	0	0.00%	0.000
Exempt	640.000	27.71%			
Market Area Total	2,309.670	100.00%	1,835,545	100.00%	794.721

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	1,617.670	0.95%	1,623,210	0.89%	
Grass Total	482.410	2.93%	191,370	2.51%	
Waste	209.590	1.42%	20,965	1.23%	
Other	0.000	0.00%	0	0.00%	
Exempt	640.000	100.00%			
Market Area Total	2,309.670	1.08%	1,835,545	0.89%	

2005 Agricultural Land Detail

County 89 - Washington

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	1,130.930	1,693,570	9,858.700	12,590,285
Dry	0.000	0	12,067.610	13,294,975	158,782.630	169,395,105
Grass	0.000	0	1,158.930	504,555	15,303.250	7,119,750
Waste	0.000	0	1,573.610	170,175	13,207.140	1,537,960
Other	0.000	0	3.000	300	1.500	150
Exempt	0.000	0	0.000	0	640.000	0
Total	0.000	0	15,934.080	15,663,575	197,153.220	190,643,250

AgLand	Total		Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
	Acres	Value					
Irrigated	10,989.630	14,283,855	10,989.630	5.16%	14,283,855	6.92%	1,299.757
Dry	170,850.240	182,690,080	170,850.240	80.18%	182,690,080	88.55%	1,069.299
Grass	16,462.180	7,624,305	16,462.180	7.73%	7,624,305	3.70%	463.140
Waste	14,780.750	1,708,135	14,780.750	6.94%	1,708,135	0.83%	115.564
Other	4.500	450	4.500	0.00%	450	0.00%	100.000
Exempt	640.000	0	640.000	0.30%	0	0.00%	0.000
Total	213,087.300	206,306,825	213,087.300	100.00%	206,306,825	100.00%	968.179

* Department of Property Assessment & Taxation Calculates

2005 County Abstract of Assessment for Real Property, Survey

89 Washington

Staffing and Funding Information

Deputy(ies) on staff	1	Adopted Budget	161388
Appraiser(s) on staff	3	Requested Budget	161388
Other full-time employees	2	Appraisal	0
Other part-time employees	0	Education/Workshop	2030
Shared employees	0	County Reappraisal Budget	104514
		Other	0

Residential Appraisal Information

	Residential Urban	Residential Suburban	Residential Rural	Residential Ag
Data Collection by Whom	Staff	Staff	Other	Other
Valuation by Whom	Other	Other	Other	Other
Reappraisal Date	2004	2004	2004	2004
Pickup Work by Whom				
Marshall Date	2003	2003	2003	2003
Depreciation Date	2004	2004	2004	2004
Market Date	1999	2000	2000	2000
# of Market Areas	195	20	230	16

Commercial, Industrial and Agricultural Appraisal Information

	Commercial	Industrial	Agricultural
Data Collection by Whom	Contractor	Contractor	Other
Valuation by Whom	Contractor	Contractor	Other
Reappraisal Date	2001	2001	2003
Pickup Work by Whom	Contractor	Contractor	Other
Marshall Date	2001	2001	1999
Depreciation Date	2003	2003	2003
Market Date	2003	2003	2003
Income Date	2002		
# of Market Area	2	1	16
Record Maintenance			Other
Soil Survey Date			1964
Land Use Date			2000
Who Completed Land Use			Staff
Last Inspected			

2005 County Abstract of Assessment for Real Property, Survey

89 Washington

Computer and Automation Information

CAMA software used (if applicable)	TerraScan
Administration software used (if applicable)	TerraScan
GIS software used (if applicable)	Other
Personal Property software	TerraScan

Annual Maintenance Information

	# of Permits	# of Information Statements	Other
Residential	2221	155	0
Commercial	61	0	0
Industrial	3	0	0
Agricultural	379	0	0

Mapping Information

Cadastral Date 1989

Cadastral Book Maintenance

CityZone

Zoning Date 1970

Cities with Zoning: Arlington
Blair
Ft Calhoun
Kennard
Washington

2005 County Abstract of Assessment for Real Property, Survey

89 Washington

Contracted Services: Administrative Services

Name of Contractor/Vendor	Cost	Expiration Date of Contract
---------------------------	------	-----------------------------

Name of Contractor/Vendor	Cost	Expiration Date of Contract
---------------------------	------	-----------------------------

Name of Contractor/Vendor	Cost	Expiration Date of Contract
---------------------------	------	-----------------------------

Appraisal Services

Name of Contractor/Vendor	Cost	Expiration Date of Contract
---------------------------	------	-----------------------------

Kiaser	0	12:00:00 AM
--------	---	-------------

COMMERCIAL & INDUSTRIAL

Name of Contractor/Vendor	Cost	Expiration Date of Contract
---------------------------	------	-----------------------------

Name of Contractor/Vendor	Cost	Expiration Date of Contract
---------------------------	------	-----------------------------

Name of Contractor/Vendor	Cost	Expiration Date of Contract
---------------------------	------	-----------------------------

2005 County Abstract of Assessment for Real Property, Survey

89 Washington

Assessor Comments

2004 PLAN OF ASSESSMENT FOR WASHINGTON COUNTY

INTRODUCTION:

Pursuant to section 77-1311, as amended by 2001 Nebraska Laws 170, section 5, the Assessor shall submit a Plan of Assessment to the County Board of Equalization and the Department of Property Assessment and Taxation on or before September 1, 2001 and every five years thereafter. The assessor shall update the Plan each year between the adoption of each five-year plan.

PURPOSE OF THE PLAN OF ASSESSMENT:

The Plan of Assessment and any update shall examine the level, quality, and uniformity of assessment in the county and may be derived from a Progress Report developed by the Department of Property Assessment and Taxation and presented to the Assessor on or before July 31st. The Plan shall propose actions to be taken for the subsequent five years to assure uniform and proportionate assessments that are within the statutory and administrative guidelines for the level of value and quality of assessment. The Assessor shall establish procedures and the course of action to be taken during the five-year Plan.

RECORD MAINTENANCE:

MAPPING

Washington County's Cadastral maps were completed in 1989. They are currently being maintained in the County Surveyor's Office for the Assessor's Office. All parcel splits, new subdivisions and ownership changes are kept up to date by the Assessor's Staff and Surveyor's Staff.

OWNERSHIP

Real estate transfer statements are received from the County Clerk on an ongoing basis. Ownership transfers are made on the property record cards and in our CAMA system along with the sale information.

The Assessor's Office has ownership of the Cadastral maps.

REPORT GENERATION

Nebraska State Statutes require the production of many reports. In Washington County, report generation is the responsibility of the Deputy Assessor with final approval of all data by the County Assessor. The following reports are required by statute and completed each year:

- Abstract - Real Estate
- Abstract - Personal Property
- Certification of Values
- School District Taxable Value Report
- Certified Average Value of Home in County
- Certificate of Taxes Levied

From time to time, corrections to the tax list are required. If appropriate, the Assessor's Office presents the corrections book to the County Board for approval. Once approved, the online computer correction is completed by the Assessor's Office, the property record card is updated and the information is forwarded to the Treasurer's Office via Terra Scan. Terra Scan is Washington County's CAMA system.

ADMINISTER HOMESTEAD EXEMPTION:

The Assessment Specialist works with the Assessor in conjunction with the administration of the homestead exemption worksheets, documentation, mailing of all forms, finding the median average of the county totals and updating of documents and computer records to reflect exemption values and taxes.

For the year of 2003 we had a total of 491 applicants and a value exempted of \$34,549,090 with a tax loss of \$658,642.74. The average median value in Washington County for 2004 is \$128,508.

ADMINISTER PERSONAL PROPERTY:

The Assessment Specialist works with the County Assessor in the administration of personal property. New business is obtained through following up on local and county building permits and discovery.

The County Assessor requested in 2004 that all personal property filers provide a copy of their federal depreciation worksheet as part of the updating process.

The totals for the year 2004 consisted of 731 commercial schedules with a value of \$82,058,559. The totals for agricultural schedules consisted of 528 with a value of \$14,619,380 and a combined total of \$96,677,939.

ADMINISTER SPECIAL VALUATION:

The Assessor's Office administers the filing of all special valuation applications for Washington County. This includes assisting the taxpayer in the completion of the application, verifying the information on the form and checking the zoning of the property for approval.

All corrections to the tax rolls for homestead exemption, personal property and special valuation are reviewed and approved by the County Assessor and the County Board in accordance with State rules and guidelines.

GENERATE TAX ROLL:

The Assessor's Office also generates tax rolls for real estate personal property, railroads and public services. Homestead exemption credits are also included on parcels approved for exemption on the tax rolls. The tax rolls are generated by the Assessor's office and the collection of those taxes are the responsibility of the County Treasurer.

RESPONSIBILITIES OF APPRAISAL:

VALUE ALL REAL PROPERTY

The Assessor with the assistance of the Residential Appraiser, Commercial Appraiser and the Deputy Assessor are the core team that values all real property for Washington County.

DEVELOP PLAN OF REVIEW

This core team also develops a yearly plan as to what needs to be reviewed, audited and updated for the upcoming year. In Washington County, the plan of review includes a physical inspection every three to five years. This will include a spot check of measurements for accuracy, re-assessment of quality and condition scores, and the addition or subtraction of any physical improvements.

In 2003, the land in all suburban urban and rural areas were reviewed and equalized.

In 2004, new Marshall and Swift costing tables have been loaded on our CAMA system with the appropriate adjustments to the depreciation schedules. In addition, unimproved rural sites were reviewed, improved procedures for developers discounts have been implemented, and adjustments to rural market areas that should more accurately reflect the current market value.

ESTABLISH PROCEDURE FOR PICKUP WORK

The requirement for pickup work is determined weekly. The Assessor's Office acquires building permits from planning and zoning, Blair City and all villages in Washington County on an ongoing basis. The researching of building permits, market areas that have current sales and

discovery are used to identify potential pickup work. If the project is incomplete at the time of inspection, the property will be revisited on a date that is as close to December 31st as possible. The project will be assigned a partial value for the amount of construction completed based off of the inspection completed closest to January 1st as possible. The value will be based off our own physical measurements, and not off the contractor's plans of specifications.

Pick up work is completed by the Commercial Appraiser, Residential Property Appraiser, and the Deputy Assessor with the approval of the County Assessor.

A filing system by legal description is comprised of a property record card with all site and improvement information and a copy of the primary resident sketch along with a photo.

REVIEW SALES

The Assessor's Office reviews all sales that occur in Washington County. Residential lot sales are reviewed by an Assessment Specialist. Residential improved, agriculture improved and unimproved sales are being completed by an Assessment /Appraisal Specialist. Commercial sales are reviewed by the Commercial Appraiser with final review being performed by the County Assessor and Deputy Assessor.

All sales are audited and reviewed by the Assessor. Updates to all values are performed on an annual basis. The Assessor with the assistance of the Residential Appraiser, Commercial Appraiser and the Deputy Assessor are the core team to value all real property for Washington County.

PERSONNEL COUNT:

Position: Assessor/Deputy Assessor

Position Description:

The Assessor administrates all the assessment duties as required by Nebraska State Statutes. He/she is responsible for completing many reports during the year within the statutory deadlines. The Assessor also works with the County Board of Supervisors as well as other elected officials. The Assessor also supervises the assessment and appraisal staff.

Continuing Education Requirements:

The Assessor/Deputy is required to obtain 60 hours of continuing education every 4 years. The Assessor/Deputy also attends other workshops and meetings to further their knowledge of the assessment field. The Assessor is currently a member of the Northeast Nebraska Assessor Association. The Deputy Assessor is a member of the Nebraska GIS Association.

Position: Assessment Specialist (3)

Position Description:

The Assessment Specialist has areas of “expertise” in the various activities of the assessment field, such as personal property, homestead exemption, real estate transfers (521’s), and special valuations. All Assessment Specialists are able to assist in all areas of each activity, but every team member has their own area for which they are responsible.

Continuing Education Requirements:

The Assessment Specialist position at this time does not have a continuing education requirement. The current position holders have voluntarily taken classes such as Windows, Terra Scan user education, IAAO classes and being trained on GIS implementation. Two of the current position holders have attained Assessor Certification. One position holder is currently a member of the Nebraska GIS Association.

Position: Appraiser (2)

Position Description:

Establish property value on an annual basis, coordinate the re-evaluation process, compile the necessary data needed to support value, track recent sales, supervise job tasks of appraisal assistants, and complete the appraisal assistant evaluation process.

Continuing Education Requirements:

The Appraiser position at this time does not have a continuing education requirement. Current position holders have voluntarily taken several classes in mass appraisal, geographical information systems, Terra Scan user education and GIS information data base. Also, they are proficient in digital blue print sketching and digital appraisal pictures in the Terra Scan data base.

One is a licensed appraiser and the other has attained Assessor Certification.

BUDGET:

Washington County’s budget runs from July 1 through June 30th of each year. Washington County has implemented a 3% overall across the board increase for the current fiscal year of 2004-2005.

The adopted budgets for the Washington County Assessor’s office for the current year are as follows:

TOTAL REAPPRAISAL BUDGET:	\$104,514
TOTAL ASSESSOR GENERAL BUDGET:	\$161,388

COMBINED TOTAL BUDGET:

\$265,902

The combined total budget is divided by the appraisal classification and data processing application within the Assessor's office and includes salaries, operating expenses, supplies, materials and capital outlay. The Assessor and the Deputy Assessor although being an integral part of the reappraisal process have their salaries included within the general budget. Within the reappraisal budget there is additional funding provided for staffing to assist with special needs projects and crossover duties.

At this time Washington County is working on a total reappraisal of county with the current staffing, due to budget constraints this process will be an ongoing process reviewed yearly. Upon completion of this process we will have digital pictures and sketches available on the CAMA system of all residences within the County. Our goal is to also re-measure and review all properties within Washington County. It is our goal to work within the budgeting limitations required of this office and to complete the work required by state statute.

HISTORY:

Washington County is currently using Terra Scan for all computer functions. The appraisal part is being supplied by the current Marshall\Swift package through Terra Scan.

WHAT HAS BEEN DONE IN CAMA

All residential, commercial, agricultural and personal property are entered into Terra Scan, our current CAMA system. Washington County has the ability to digitize the county photos in this system with a digital camera. However, in the interim, the county has elected to return to a 35mm photo for a duplicate photo on the property records card while compiling its digital data base in the CAMA system.

PROCESS TO THIS POINT

With Terra Scan, Washington County has the online capability of pricing, generating reports, calculating personal property depreciation and performing many general tasks of the County Assessor's Office.

At this time, Washington County is starting to enter pictures and sketches into their CAMA system. Washington County's CAMA or Terra Scan is located in Lincoln, Nebraska.

All recorded sales are loaded in the system. They are also recorded in a hard copy sales book along with pictures and the current history of the property. The 521's are kept in binders and archived for future reference. All documents are in good condition and order in accordance with the book and page number.

PICTURES AND SKETCHES

Pictures and sketches are kept in the parcel record card at this time. Those that have been digital completed are on the computer and available for viewing or use as a printable copy.

COMPARABLE SELECTION NEEDS WORK

Washington County has a hard copy sales book that includes pictures and sales sheet for all recent sales that have taken place in the county.

The county has an ongoing plan to keep the parcels updated to current through a review process of sales, building permits, discovery and drive by reviews.

RE-LISTED TOWNS

Old records are presumed to be accurate and complete.

WHAT WE NEED TO COMPLETE

New, June of 2003 Marshall and Swift costing tables have been loaded on the CAMA system with appropriate adjustments to the depreciation schedules. For 2005, additional adjustments will be made as required.

TOTAL RE-LISTING AND DATA ENTRY

The parcel cards are reviewed and edited on a yearly basis with any corrections being made to the card.

The five year plan is reviewed on a yearly basis with the overall decisions based on current budget constraints.

The Assessor's Office with the help of their consultant and the County Surveyor's Office have developed a parcel grid for the new Geographic Information System that mirrors the hard copy Cadastral maps. In addition the parcel identifier numbers have been loaded. Other information is being developed for future GIS implementation.

PARCEL COUNT:

List the number of residential parcels and value. The number of parcels is 7270 with a value of \$709,637,105.

List the number of commercial/industrial parcels and value. The number of parcels is 658 with a value of \$108,646,310.

List the number of agricultural parcels and value. The total number of agricultural parcels is 3,778 with a value of \$173,880,730 improvements and ag-sites being \$248,407,370 the combined total is \$422,288,100.

The total number of parcels with greenbelt special value is 3,681 and acres of 212,851. The greenbelt value is \$202,972,690 with a greenbelt recapture value of \$444,627,105.

The number of recreational parcels 57 with a value of \$1,200,710.

List the number of personal property parcels and value for 2004. Personal property parcel total for commercial is 731 with a total value of \$82,058,559. The parcel total for agriculture is 528 with a total value of \$14,619,380. The combined total is 1,259 parcels with the value being \$96,677,939.

List the number of homestead exemption applications and value. 2003 numbers are as follows:

The total number exempted was 491 value exempted \$34,549,090 with a tax loss of \$658,642.74.

The county average for 2003 was \$122,378.04 and the 80% figure was \$97,902.

By statute the current average residential value for 2004 is \$128,508.

This consists of as follows: 80% of 128,508 = \$102,806

EXEMPT PARCELS

The total of exempt parcels for 2004 is 549.

CADASTRAL MAPS:

Washington County's Cadastral maps are in hard copy form. The rural areas have aerial photos, flown in 1988, along with mylars of the soil surveys. The urban and suburban areas only have area and ownership lines. For 2004, the first phase of a Geographic Information System is being implemented.

MAINTAINED BY ASSESSMENT

Washington County's Cadastral maps are maintained by the County Surveyor's Office.

IN GOOD CONDITION

The Cadastral maps are updated as required and are in good condition. The County Surveyor is currently using coordinate geometry in Auto CAD to digitize the Cadastral maps.

Employees are attending GIS workshops and informational meetings for use in implementing our GIS mapping system. With the first phase of the County GIS program coming to completion the Assessor's staff is able to work with live County data and maps.

PROPERTY RECORD CARD:

The property record cards are a combination of hard copy, including a picture, along with a computer generated cost estimate and value summary sheet.

MAINTAINED BY ASSESSMENT

The property record cards are updated as needed. When a property is reviewed a new picture is taken, and a walk around or drive by inspection is completed. The information is then updated on the property record card and the CAMA system.

IN GOOD CONDITION

The property record cards are updated on a regular basis and are in good condition. All property record cards were updated with sales, transfers and building permit information. Computer data entry was completed at the same time.

REAL ESTATE TRANSFERS (521's):

WHAT ARE THEY

The 521's are in hard copy form with an attachment containing the document filed with the County Clerk's Office. The 521's document the legal description, the successor or "grantor" and the purchaser or the grantee's name and address. In addition, the sale price, and type of sale are listed.

MAINTAINED BY ASSESSMENT

The 521's are in binders in the Assessor's Office for archival purposes.

IN GOOD CONDITION

The 521's are in hard copy form, bound by deed book and page number. They are kept in current status for referral use and archived in the vault for future reference.

PROCEDURE MANUAL:

The Assessor's Office is documenting individual procedures for inclusion in a procedural manual. This project will be part of the five year plan.

During year 2002 three members of the staff studied for assessor certification, tested and became State certified. With continuing education classes, job sharing and workshop participation, the Assessor's Office has become more diversified in areas of expertise.

GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

Office functions have been previously addressed in this document. Each area has been instructed in specific office functions. Specific functions with help notes are available from Terra Scan. In addition, compliance with Nebraska State Statutes and Regulations is a priority. Recent changes in the office have increased the areas of expertise within the Assessor's Office.

LEAVES ROOM FOR INDIVIDUAL APPROACHES

The Assessor's Office is sharing in ideas, work flow analysis and planning. This has allowed the office to implement additional training functions for each employee, to streamline the office, and to increase workflow.

BASED ON REGULATIONS AND IAAO GUIDELINES

The Assessor establishes the guidelines for this assessment function. The Assessor and the Appraisal Team are working closely on function guidelines and the processing of the values. Also, the Appraiser establishes guidelines for appraisal functions. During the year 2002 the Staff Appraiser became assessor certified. She is currently training other Assessment Specialists to assist with outside reviews and updating of hard copy cards. Both work closely with the Assessor in this process. The Staff Appraiser reviews existing farm sites, rural subdivisions and residential properties. Properties lying within the review area are also visually reviewed and updates are made to the property record card for any recent improvements or depreciable items noted.

The Deputy Assessor works closely with the commercial appraiser on appraisal techniques, software programs and reviewing lots, rural home sites and rural subdivisions.

ASSESSMENT FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor:

Deputy Assessor: Assist county assessor

Commercial Appraiser: Responsible to report to county assessor concerning commercial property.

Residential Appraiser: Responsible to report to county assessor concerning residential property.

Assessment Specialist #1: Personal property, homestead and permissive exemptions.

Assessment Specialist #2: Residential lot sales, 521's and misc. Duties as needed.

Assessment Specialist #3: Agricultural, residential improvements & commercial sales 521's and green belt applications.

Procedures are established by the Assessor, State Statutes, and Regulations.

APPRAISAL FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Residential improvements, both old and new are reviewed by the Residential Appraiser. The assessed value is determined by the Residential Appraiser with assistance from the Assessor.

Agricultural improvements, both old and new are reviewed by the residential appraiser. The assessed values are determined by the Residential Appraiser with assistance from the Assessor.

Residential urban, suburban, and rural sites are reviewed and assessed values are determined by the Assessor and the Residential Appraiser.

Commercial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Industrial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Procedures are established by State Regulations and appraisal field work monitored by the Appraiser. All residential field work is completed and monitored by the Residential Appraiser. For 2004, due to job sharing the Assessment Specialists are assisting the Residential Appraiser.

All commercial field work is completed and monitored by the Commercial Appraiser.

All industrial field work is completed and monitored by the Commercial Appraiser.

All agricultural improvement field work is completed and monitored by the Residential Appraiser. Due to job sharing, the Assessment Specialists is assisting the Residential Appraiser. All agricultural unimproved field work is completed by the Assessor and staff.

SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy.

Residential sales are reviewed by the appraiser. This review includes a drive-by inspection, card update and a new picture digital and 35 MM picture.

Commercial and industrial sales are reviewed by the Commercial Appraiser. A drive by review, card update and new picture of property are part of this review.

ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

Annual adjustments to classes and subclasses are based on statistical analysis of sales by market area or subclass. Annual adjustments are accomplished with the assistance of statistical information that is provided by the State and sales information. These adjustments are applied by area.

CLASS OF SUBCLASS

Every three to five years the new updated Marshall & Swift cost estimates are loaded on our CAMA system with new depreciation numbers being established for the individual properties. The most recent update was in June of 2003.

Land values are adjusted, based on sales of similar properties, to reflect market values. Land values are increasing at a very fast rate and have to be reviewed and may need to be adjusted on an annual bases.

PROPERTY REVIEW:

Detailed review of all property is scheduled every three to five years

RE-MEASURE RESIDENTIAL

Residential properties are normally inspected every three to five years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

COMMERCIAL

Commercial properties are normally inspected every three to five years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INDUSTRIAL

Industrial properties are inspected every three to five years. If any changes are noted or if contrary information appears, the properties are reviewed and re-measured.

AGRICULTURAL

Agricultural properties are inspected every three to five years, if any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INTERIOR AND EXTERIOR INSPECTION

Interior inspections are done on all new construction and for all property protests prior to meeting with the County Board of Equalization. Exterior inspections are done with each sale and during any pickup work on a related property located within the same area.

RESIDENTIAL

Residential properties/exterior are inspected on an ongoing basis. If any changes are noted or if the information appears suspect the properties are reviewed and re-measured. Interior inspections are more difficult in Washington County since the majority of homeowners are working. Interior inspections are now required by the County Board of Equalization as part of the protest process prior to any decision being formed by the Board.

COMMERCIAL

Commercial properties are inspected every three to five years. If any changes are noted or if contrary information appears the properties are inspected on the exterior and interior.

INDUSTRIAL

Industrial properties are inspected every three to five years. If any changes are noted or if contrary information appears the properties are inspected on the exterior and interior.

AGRICULTURAL

Agricultural properties are inspected every three to five years. If any changes are noted or if any contrary information appears the properties are inspected on the exterior.

DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

RESIDENTIAL

All residential sales are entered into Terra Scan, Washington County's CAMA data base system. The system generates a printout that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

COMMERCIAL

All commercial sales are entered into a data base that generates a report that indicates overall depreciation based on current RCN, along with a sale price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

INDUSTRIAL

There are very few sales of industrial property. Washington County is usually observed condition along with age and life.

AGRICULTURAL

All agricultural sales are entered into Terra Scan. The system generates a report that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

SALES REVIEW:

DONE ON MONTHLY BASIS

The sales reviews are completed by the Assessment Specialists. The County Assessor also reviews each 521. The entire office does reviews or look at 521's to familiarize them selves with any trend that maybe occurring in Washington County.

INTERVIEW BUYER WHERE POSSIBLE

All sellers receive a form pertaining to the sale. This form is to be filled out and mailed back to the Assessor. The County has found that this is the most efficient way to complete the process. A sketch is then added to the electronic file. All pictures and sketches are retained on hard copy.

The sales book is maintained by the Assessment Specialists with counter copies available to the public.

DISCUSSION OF RESIDENTIAL PROPERTY:

HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

All parcels in Washington County are in the Terra Scan system. At this time the Assessor's Office in the process of loading pictures and sketches in the CAMA system.

Hard copy files contain a picture and sketch of each parcel. It is estimated that it will be 3 to 5 years before all the pictures and sketches will be loaded into the computer data base.

A complete set of Cadastral maps have been noted with the computer ID number for future GIS implementation. The loading of the identification numbers in the Geographic Information System should occur within the next year.

ESTIMATED DATE OF COMPLETION

2005

Initiate the first year of a four-year plan to perform a physical review and re-valuation of all residential properties in Washington County. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value. This will be the most cost effective way to maintain the assessment information and assessment values for the fair and equitable assessment of the residential properties all through the county.

MAPA aerial rectified photographs are scheduled to be installed on our GIS system.

The second year of a five-year plan to load all sketches on-line.

2006

Initiate the second year of a four-year plan to perform a physical review and re-valuation of all residential properties in Washington County. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

The third year of a five-year plan to load all sketches on-line.

2007

Initiate the third year of a four-year plan to perform a physical review and re-valuation of all residential properties in Washington County. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

The fourth year of a five-year plan to load all sketches on-line.

2008

Initiate the fourth year of a four year plan to perform a physical review and re-valuation of all residential properties in Washington County. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

The fifth and final year of a five-year plan to load all sketches on-line.

2009

Installation the current Marshall and Swift cost tables in our CAMA system is scheduled for 2009. The new version is scheduled to be loaded and values for residential properties should be rolled back to current plus a percentage increase that reflects appreciation that occurred over the past year.

DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All commercial property information is stored in the Marshall & Swift cost estimator. This is an appraisal data base that includes the land size along with the property characteristics.

ESTIMATED DATE OF COMPLETION

In 2004, the county is planning to start a 3 to 5 year cycle of re-valuing the commercial and industrial property in Washington County. The county will start with small towns. The Commercial Appraiser will review sales files to determine which subclasses require attention. This will be the most cost effective way to maintain the assessment information and assessment values for the fair and equitable assessment of the commercial properties all through the county.

2005

This is the second year of a 3 to 5 year cycle of re-valuing the commercial and industrial property in Washington County. The Commercial properties that are not re-valued may be adjusted by percentage, if required, to reflect any change of value.

2006

This is the third year of a 3 to 5 year cycle of re-valuing the commercial and industrial property in Washington County. The Commercial properties that are not re-valued may be adjusted by percentage, if required, to reflect any change of value.

2007

This is the forth year of a 3 to 5 year cycle of re-valuing the commercial and industrial property in Washington County. The Commercial properties that are not re-valued may be adjusted by percentage, if required, to reflect any change of value.

2008

This is the fifth year of a 3 to 5 year cycle of re-valuing the commercial and industrial property in Washington County. The Commercial properties that are not re-valued may be adjusted by percentage, if required, to reflect any change of value.

2009

Now that the commercial and industrial property review and re-appraisal cycle has been completed the county intends to start over and to continue the 3 to 5 year cycle to maintain the values and currency of information on all the commercial and industrial properties with in the county.

DISCUSSION OF AGRICULTURAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All land parcels including improvements are located in the Terra Scan system. The photo's, sketches and Cadastral mapping are not located on Terra Scan; however, they are located on hard copy for archival purposes.

LAND

All agricultural land in Washington County is valued which results in four separate values. A market value is established based off of on highest and best use. A recapture value is based on 80% of the previously established highest and best use market value. A special use value is established based on uninfluenced agriculture use. Finally, an assessed value is established based on 80% of the special use value based on uninfluenced agriculture use.

The Assessor reviews these values, as required.

IMPROVEMENTS

All agricultural improvements in Washington County are valued with the Marshall & Swift cost manual. The acre of ground under the house was re-valued in 2003 for all of the rural areas.

In 2004, the county is planning to start a 4 year cycle of re-valuing the improved properties in Washington County. The Residential Appraiser will review sales files to determine which subclasses require attention. This will be the most cost effective way to maintain the assessment information and assessment values for the fair and equitable assessment of the rural improved properties all through the county.

ESTIMATED DATE OF COMPLETION

2005

A review and re-appraisal of all rural houses and out buildings is scheduled for re-valuation over a four year period beginning in 2005. The rural properties that are not re-valued maybe adjusted by percentage, if required, to reflect appreciation of value.

The unimproved agricultural land values will be reviewed as necessary as will the non agricultural land values.

2006

This is the second year where the houses and out buildings in the rural areas are reviewed and re-valuation which was started in 2005. The rural properties that are not re-valued maybe adjusted by percentage, if required, to reflect appreciation of value.

The unimproved agricultural land values will be reviewed as necessary as will the non agricultural land values.

2007

This is the third year where the houses and out buildings in the rural areas are reviewed and re-valuation which was started in 2005. The rural properties that are not re-valued maybe adjusted by percentage, if required, to reflect appreciation of value.

The unimproved agricultural land values will be reviewed as necessary as will the non agricultural land values.

2008

This is the forth year where the houses and out buildings in the rural areas are reviewed and re-valuation which was started in 2005. The rural properties that are not re-valued maybe adjusted by percentage, if required, to reflect appreciation of value.

The unimproved agricultural land values will be reviewed as necessary as will the non agricultural land values.

2009

Once the review and re-appraisal cycle has been undertaken by the county over the past 4 years the assessor's office intends to start this cycle over and continue keeping the appraisal and parcel information as up to date.

The unimproved agricultural land values will be reviewed as necessary as will the non agricultural land values.

CONCLUSION:

DISCUSS PROPOSED END RESULT

Washington County has a good system to document growth, building permits, new buildings and commercial property sales. A system is in place for tracking personal property and new business

in the county. Any furthering of a GIS system, total re-listing or additional education will need to be approved by the county board due to budgeting.

ADVANTAGES OF GOOD RECORDS

Good records maintain our information in an archival condition that exemplifies the respect and integrity of the data for the Assessor's Office, Washington County and State.

ANNUAL RE-VALUE

The decision of the annual re-value is done by the Assessor and the Appraisal Team.

LESS STICKER SHOCK

Washington County will always have sticker shock in varying degrees as due to the appreciated values of Ag land, residential property and home sites. This sticker shock is not only in Washington County but also surrounding counties.

August 25, 2004

Nebraska Department of Property Assessment & Taxation
Attn: Jerome P. Tooker – Field Liaison
1033 “O” Street
Suite 600
Lincoln, Nebraska 68508

Re: The Washington County 2004 Plan of Assessment

Dear Mr. Tooker,

Pursuant to section 77-1311, as amended by 2001 Nebraska Laws 170, section 5, the assessor shall submit a Plan of Assessment to the County Board of Equalization and the Department of Assessment and Taxation on or before September 1, 2001 and every five years thereafter. The assessor shall update the Plan each year between the adoption of each five-year plan. The purpose of this cover and the attached document is to achieve compliance as mandated.

My intent is to update the entire Plan of Assessment annually rather than having small adjustments with a major alteration every five years.

As always Jerry, your assistance and guidance are greatly appreciated.

Please contact me if more is required.

Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6800

August 25, 2004

Washington County Board of Equalization
Attn: Harlo Wilcox – Chairman
1555 Colfax Street
Blair, Nebraska 68008

Re: The Washington County 2004 Plan of Assessment

Dear Mr. Wilcox and the Board of Equalization,

Pursuant to section 77-1311, as amended by 2001 Nebraska Laws 170, section 5, the assessor shall submit a Plan of Assessment to the County Board of Equalization and the Department of Assessment and Taxation on or before September 1, 2001 and every five years thereafter. The assessor shall update the Plan each year between the adoption of each five-year plan. The purpose of this cover and the attached document is to achieve compliance as mandated.

My intent is to update the entire Plan of Assessment annually rather than having small adjustments with a major alteration every five years.

Please contact me if more is required.

Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6800

State of Nebraska
Department of Property Assessment and Taxation

**2004 Progress Report for
Washington County**

Introduction

State law establishes the framework within which the assessor must operate. A real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is completed. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establish taxpayer confidence in local government, and enable the local government to serve its citizens more effectively.

Plan of Assessment

Pursuant to Neb. Rev. Stat. Section 77-1311(8), (R. S. Supp., 2003), the assessor shall submit a Plan of Assessment to the county board of equalization and the Department of Property Assessment and Taxation, hereinafter referred to as the Department, on or before September 1, 2001, and every five years thereafter. The assessor shall update the plan each year between the adoptions of each five-year plan. The plan and any update shall examine the level, quality, and uniformity of assessment in the county and may be derived from the Progress Report developed by the Department and presented to the assessor on or before July 31 each year.

Purpose of the Department's 2004 Progress Report

The Department's Progress Report shall be based on reports and statistics developed by class and subclass of real property. The intent of the Progress Report is to provide a review of the assessor's actions for residential, commercial and agricultural property classes, and how these actions affect the overall level, quality, and uniformity of assessment of the three classes and the various subclasses.

For 2004, the Progress Report will contain two elements offering assistance in the measurement of assessment practices. The first element to be developed is a section on Standards; this portion of the report will consist of a set of minimum acceptable standards against which the assessment practices of a county will be measured. The second element will consist of topic(s) that have been chosen as data gathering subjects this year, which will be used to develop standards for measurement in future years.

The Progress Report offers guidance to the assessor in the preparation and update of their 2004 Five-Year Plan. In addition, the Progress Report will offer suggestions to the assessor to assist in the planning of cyclical inspection, review and appraisal processes. Using the 2003 Five-Year Plan and statistical analysis as a guide, the Progress Report may be used by the assessor to

extend the assessor's plan over its five year projection to indicate classes and subclasses that are in need of attention or have been omitted from the previous planning process and make recommendations accordingly.

Standards

I. Sales Review Standards

The Sales Review Standards were prepared to outline the minimum acceptable effort of sale review. The purpose of sale review is to make a qualification determination about the usability of each sale for measurement purposes. More intensive review procedures for use in the assessment and appraisal process are encouraged, but not required in this standard. This process should also be systematically extended to all classes to support the qualification decision that the assessor must make for each sale. This process must be verifiable by written documentation supplied by the assessor.

There are four standards for the sales review standard:

Standard One (1): All sales shall be deemed to be arm's length transactions unless through the verification process the sale is found to be a non-arm's length transaction. (77.1327(2))

Standard Two (2): All sales involving personal property (tangible and/or intangible) and outliers (those exhibiting a fifty-percent point deviation from the top end of the acceptable range for residential and commercial properties, and those exhibiting a forty-percent point deviation from the top end of the acceptable range for agricultural unimproved) must be verified with a primary party to the sale or knowledgeable third party. The verification may be accomplished by telephone, in person, or questionnaire.

Standard Three (3): Regardless of what interview (or verification) method is used, there shall be an established or uniform set of questions used for each interview and the responses must be recorded in written form and maintained in a readily accessible manner.

Standard Four (4): Only adjustments for personal property and intangible personal property (goodwill, going-concern value, etc.) that are verified with one of the primary parties to the sale or a knowledgeable third party should be made by the assessor, with the following consideration, "If the stated value of personal property is more than 5 percent of the total sale price for residential property or more than 25 percent for commercial property, the sale should be excluded unless the sales sample is small and there is strong evidence to support the value estimate of the personal property." [The International Association of Assessing Officers, Standard on Ratio Studies, 1999.] IAAO does not address personal property adjustments in the agricultural class; therefore it is the opinion of the Department that adjustments to agricultural land sales shall be considered in the same manner as the commercial class of property.

Findings of Sales Review Standards

Standard One: The Washington County assessors offices does consider all sales arm's-length and qualified until after verification information disqualifies the sale's usability for the ratio study. Generally there is a physical inspection or review that might identify other issues. A majority of the sales are maintained as arm's-length. The assessors office is fortunate that county office staff maintains exceptional personal knowledge of the county.

Standard Two: The residential sales are generally not verified unless issues arise or other indicators are present that the property assessment does not match what sold. The commercial and agricultural sales are verified with both the seller and the buyer.

Regarding the residential sales, where a physical inspection is completed and/or if there are questions the owner is contacted. A door hanger is left at the site, if no response to the door hanger is received with in a reasonable period of time, and additional follow up is needed that follow up maybe completed via phone. In the verification of the commercial and agricultural sales both the buyer and the seller receive a questionnaire. The county feels that the best responses have been from the buyers.

Residential sales containing personal property are verified but generally the residential sales do not involve personal property. The commercial and agricultural sales are closely verified to document any personal property that might be involved with the sale.

The county does verify outliers, but typically with the residential sales this involves partial assessments or where circumstances are involved. The commercial and agricultural sales are all verified and additional attention is paid to the outliers to identify possible issues or possible trends.

Standard Three: The County maintains a uniform set of questions that are asked when verifying sales. The commercial and agricultural sales are verified using a printed questionnaire with the county staff documenting and maintaining the verifications. The commercial and agricultural verification documentation is in notebooks kept in the office, with a copy available to the Departments' sales review if requested. A residential sales book is also maintained by the county.

Standard Four: The County does not typically make adjustments to the sale price for personal property; the residential sales don't generally present the opportunity or need for adjustments. Also the commercial and agricultural sales generally don't need to be adjusted. With the agricultural land sales usually the only adjustment considered would be for irrigation equipment that was part of the sale but only after documentation and verification is an adjustment used. The county only determines the adjustment when significant and sufficient documentation is available to support the adjustment. Again the county makes very few adjustments to the sale prices. The only exception in the residential class is for vacant residential land owned by a developer in subdivisions where a discounted cash flow schedule has been developed. The sale

price may be adjusted to reflect the current relationship with the discounted cash flow schedule for that subdivision.

If the county finds that an adjustment for intangible personal property is being made for goodwill, going-concern value etc., the sale is verified even if the value of the personal property is 5% of the total sale price for residential and 25% for commercial. Significant personal property value adjustments are verified with both the buyer and the seller. The county does not presently maintain a policy that will automatically disqualify a sale if the intangible personal property is in excess of 25%. The sales are removed as non-qualified when there is no strong evidence to support the estimate of the personal property.

Conclusion

The Washington County staff and contract appraiser complete the sales verification and maintain documentation of their findings. The sales verification process is an important function for the office because the verified sales are used as the basis for the counties valuation process.

II. Property Record Keeping Standards

Pursuant to REG-10-001.10 property record file shall mean a file that contains the property record card, worksheets, supplemental data, and transfer information. All portions of the property record file shall be interrelated through codes and references, which shall be recorded on the property record card. This may be in the form of an electronic file that can be printed on demand. The Department does not recommend a particular style for a property record file. REG-10-004 requires that every assessor shall prepare and maintain a property record file which shall include a property record card, for each parcel of real property including improvements on leased land and exempt properties, in the county.

Therefore, for the property record keeping review there are three standards:

Standard One (1): Each property record card shall contain an area for the name and address of the current owner. There shall also be an area for the documentation of ownership changes and the noting of splits or additions to the original parcel during the past five years. 10-004.01A (3), 10-004.01A (2), and 10-004.01A (11). For the ability to locate a parcel of real property it shall be required that the legal description, situs of the property, and cadastral map or GIS reference number be a part of the record card. 10-004.01A (1), 10-004.01A (4), and 10-004.01A (5). The current property classification code shall be a part of the record card. 10-004.01A (6). The record card shall show tax district information as determined by the county 10-004.01A (7). Current year and one or more prior years history of the final assessed value of land and improvements. 10-004.01A (8).

Standard Two (2): The property record file shall contain a picture of the major improvement on the improved parcels. 10-004.01B (1). A sketch of the improvement or main structures if applicable. 10-004-01B (2). A ground plan sketch or aerial photograph

if there are multiple improvements in addition to the main structures if applicable. 10-004.01B (3). School district codes as prescribed by the Department of Property Assessment and Taxation. 10-004.01B (4). Four or more prior year's history of the final assessed value of land and improvements. Also a complete history of each incremental adjustment or change made within an assessment year to the assessed value of the parcel recorded in the file, including the nature of the change and an indication of assessment body or official ordering the change. 10-004.01B (5). Other codes created by the assessor that are relevant to the specific parcel, such as coded expressions for the legal description, account numbers or other identifiers. 10-004.01B (6). All information or reference to all records or working papers relevant to the valuation of the property. Examples are, but not limited to; the relevant cost tables, depreciation tables, land valuation tables, income analysis, and sales comparison analysis.

Standard Three (3): The three approaches to value are cost, income and sales comparison. The Cost Approach is the approach to value which is based upon the principle of substitution that the informed purchaser would pay no more than the cost of producing a substitute property with the same utility as the subject property. (50-001.13). The Income Approach shall mean the approach to value which converts anticipated benefits to be derived from the ownership of property into a value estimate (50-001.15). The Sales Comparison Approach shall mean a process of analyzing sales of similar recently sold properties in order to derive an indication of the most probable sales price of the property being appraised. (50-001.16). The Assessor shall make the final estimation of value, depending on one or more approaches to value, on each parcel of real property. The property record file shall contain a correlation section that summarizes the results of each approach to value that has been completed for the parcel. Also there shall be a narrative statement that provides an explanation of the correlation process and the final estimate of value. 10.004.01B (7). This final value estimate shall be consistent with the value reported on the property record card and notice of valuation change.

Findings of Property Record Keeping Standards

Standard One: The property record card displays the legal description and the current owner and their address. Current mailing address if different from the situs is maintained in the property record file. The property record card also displays the situs of the property.

The property record card shows ownership changes and splits or additions to the original parcel. The ownership changes are written on the property record card and splits are noted in the remarks section of the property record card.

The paper property record card does not display the property classification code. But the property classification code is maintained in the property record file in the computer and is included when anything is printed from the computer record.

Both the property record card and property record file contains and displays the property identification number. The property record card displays the cadastral map book and page future reference will be made for GIS identifiers.

The record card show the current value as set by the assessor, also any changes of value (i.e. values if changed by AHLVB, TERC and CBOE action). The record card contains a detailed description of the above mentioned changes. And the record file contains four or more prior year's history of the assessment value of the land, improvements and total. Also the computer record file creates and maintains the above identified assessment changes identified which is generated and identified by the county from a "Snap Shot" of the assessment file at the various junctures in the assessment process.

The record file shows the tax district number as determined by the county and the school district code as prescribed by the Department of Property Assessment and Taxation. This was an issue that the county wanted and did rectify this information since last years report.

The property record file displays a picture of the major improvement if the parcel is improved. Also most rural improvement sites have aerial photographs.

Standard Two: The Washington County Assessors property record card uses the property identification number as an index to all records or working papers that are within the property record file.

The appraisal file contains a reference through a neighborhood code to identify an appraisal report relevant to the valuation of the property (i.e. cost tables, depreciation tables, income analysis, and sale comparison analysis).

Standard Three: The record file includes a correlation that can identify each approach to value applied to the real property as well as the reconciliation line used by the assessor to report a final value estimate. The computer appraisal program used by Washington County does provide the three approaches to value but at this time only the cost approach to value is being used. Other methods or approaches to value, if applicable have not been developed and only be implemented after additional training has been received.

The final value estimate is consistent with the value reported on the property record card and the notice of valuation change and tax notice.

Conclusion

The county assessor's office maintains a good set of property record cards and uses the computer property record file as support, appraisal processing and backup. There are changes that the county intends to make in regards to the property record card and will continue to move away from previous process or attitude of "this is the way it always has been done". This change includes going paperless at some point (but not in the near future). Going paper less will be tied in after the GIS programming are completed and being utilized. Also with continued education and experience the computer record will be improved to also comply with generally accepted

standards. One commendation to be added was the counties use of the Terra Scan programming that allowed the county to take a “snap shot” of the assessment record at various times of the year. With the snap shot process the county is able to label each assessment process to identify the previous years assessed value and then at the time the abstract was submitted, and then the county is able to identify any additional changes such as Tax Equalization Review Commission action or County Board of Equalization action. This electronic trail and paper trail added significantly to the ability to audit any of the changes that had been made or ordered.

III. Five Year Plan of Assessment Standards

There are several key elements that must be present for the Five-Year Plan to accomplish its intended purpose. When the Department reviews the county’s present plan, they will direct their suggestions toward whether the plan utilizes the statistical sections of the most current and prior Reports and Opinions to suggest priority actions to the assessor.

Since one of the most basic purposes of the Five-Year Plan is to assure that over a five year time frame that each parcel of real property in the county has been inspected, it is imperative that the plan describe a systematic and repeatable process that will take place in a five year or shorter cycle.

All classes or subclasses or parts of classes or subclasses should be covered in the plan.

For the purpose of this report, the definitions of the following terms found in REG-50-001 are applicable. Appraisal, reappraisal and mass appraisal, (paragraph 001.02), appraisal process, (paragraph 001.03), appraisal update, (paragraph 001.05), appraisal maintenance or pick-up work, (paragraph 001.06), appraisal or assessed value adjustment, (paragraph 001.22) and other terms defined or used in the Assessment Process Regulations as necessary.

The details of each assessment process should be described within a written procedures manual. An example that should be contained in a county procedures manual is the Steps in a Revaluation that was drawn from the textbook, Mass Appraisal of Real Property, International Association of Assessing Officers, 1999.

Steps in a Revaluation

1. Performance Analysis – ratio study
2. Revaluation Decision
3. Analysis of Available resources
 - Staff
 - Data processing support
 - Existing system and procedures
 - Budget
4. Planning and organization
 - Objectives
 - Work plans and assignment of responsibilities

5. System acquisition or development
 - Forms, manuals, and valuation schedules
 - Software
6. Pilot Study
7. Data collection
 - Property characteristics data
 - Sales, income/expense, and cost data
8. Valuation
 - Initial Values
 - Testing, refinement, and final values
9. Value Defense
 - Informal hearing
 - Appeal boards
10. Final ratio study

For the five-year plan of assessment there are six standards:

Standard One (1): The plan should be formatted by year for the five years it entails and address each property class/subclass for that year.

Standard Two (2): The plan should address level of value and quality of assessment.

Standard Three (3): Budgeting, staffing, and training issues should be discussed.

Standard Four (4): There should be a time line for accomplishing goals.

Standard Five (5): Although historical information may be useful it should be kept to a minimum and not be redundant of information that may already be included in the abstract or survey; the focus should be on current and future goals.

Standard Six (6): The plan should contain detailed information on what will be required for physical inspections; anticipated number of parcels that will be done, is it done off-site, on-site, does it include interior inspections, who will do it and are they qualified, and what characteristics are they looking for. Include language in the plan as to what is actually meant by reappraisal, update, review and so forth so it is clearly understood what is going to be done. The plan should indicate which portion of the county will be reappraised, i.e. one-fourth of the county every year, and be uniquely identified, for example by neighborhoods, assessor location, market area or, townships.

Findings of Five Year Plan of Assessment

Standard One – The County tends to adequately describe the appraisal or review processes completed or planned for the residential type properties but falls short in describing the year by year appraisal or review process but rather this process is lumped together and described as a plan over the next 5 year cycle and not broken down into project years.

Standard Two – The counties goal is to analyze the preliminary statistics when available and then reorganize their priorities to make sure that areas not currently included in this years plan meet level of value expectations. This is either done by re-directing the appraisal emphasis or possibly by a subclass or location percentage adjustment. In determining whether to make and adjustment or to redirect the appraisal staff depends on how recently the appraisal staff had completed a review of that particular area.

Standard Three – This standard was not met in previous 5 Year Plans but now that the county is aware of this standard this issue will be addressed in future plans.

Standard Four – As mentioned in Standard One the County has done a reasonable job in creating a circular time line for accomplishing a review of the residential properties over a four year cycle but as mentioned a similar cycle needs to be narrated for the commercial and the agricultural (land) parcels.

Standard Five – The County has included some historical information but uses this information to set up the information or as a reference for the balance of the report.

Standard Six – The County has done a good job of identifying the functions of the office and has provided detailed information of each of the office functions and office staff duties. But to meet this standard the detailed information will need to be re-directed to describe the office procedures. I do feel that the county does meet this standard on the day to day workings of the office these day to day functions and actions were not described in the previous 5 Year Plans. Again the county intends to meet this standard by documenting what is already being done.

The county will be looking for guidance in regards to the appraisal terminology or language that needs to be used to adequately describe their processes. The county assessor has a concern that even though the county has not gone through a total county wide re-appraisal for some time he is confident that the listings of the properties are as current as their four year appraisal review cycle. Even though not every parcel gets reviewed each year the quality of the listings and the quality of the appraisal work is in good condition.

Conclusion

With out previous standards I believe the county has done a good job of writing a 5 Year Plan of Assessment. There are areas that can be and will be improved to meet the current standard. The county probably maintains these standards but just has not done the documentation process to meet the new standards for the 5 Year Plan of Assessment. The county anticipates and plans to fully meet the standards in the future.

Informational Data

I. Data Collection/Physical Characteristics (As it pertains to the appraisal process as outlined within the five-year plan of assessment.)

The assessor should be able to describe their processes to collect and maintain the physical characteristics of all parcels of real property for classification, valuation, and other purposes for both land and improvements. The characteristics gathered should be based on an analysis by the assessor of the characteristics that most affect the market. These characteristics are not necessarily limited to the physical measurements of the structures.

Conclusion

The appraisal functions section of the current (2003) 5 Year Plan of Assessment adequately describes the appraisal functions and appraisal actions.

II. Assessment Procedures Manual

Although it is not specified in regulations, it is deemed to be good assessment practice to prepare a manual that specifies office and assessment procedures. This manual should contain detailed explanations of each step in the assessment processes. The procedures described must then be followed and the taxpayers may thus be assured that the county has uniform and proportionate processes used in the valuation of their property.

If the county has developed a procedures manual, is the detail sufficient to permit a reader of the manual to easily understand the assessment process in place in the county.

Are terms like appraisal, listing, verification and review defined sufficiently and used precisely enough to adequately describe the assessment processes of the county to any reader or user of the assessment procedures manual.

Conclusion

In addition to the documentation for the current 5 Year Plan of Assessment, the County office informally documents appraisal actions as the process evolves for a class of subclass being appraised. To the extent that time and resources will allow this documentation will be formalized and the documentation will be typed into a document that can be then repeated and or changed as necessary.

Process and procedures have been and continually being developed for consistency in the handling the appraisal process.

The County finds that this is very helpful in keeping the assessment process and values equalized. This also creates a recorded manual of how things were done so in the future pickup work can be completed using the same criteria as the surrounding class or subclass of properties.

2005 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Washington County

Pursuant to Neb. Rev. Stat. Section 77-5027 (R.S. Supp. 2004), my opinions are stated as a conclusion of the knowledge of all factors known to me based upon the assessment practices and statistical analysis for this county. While I rely primarily on the median ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the Reports and Opinions. While I rely primarily on the performance standards issued by the IAAO for the quality of assessment, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Agricultural Land

Not Applicable

Special Valuation of Agricultural Land

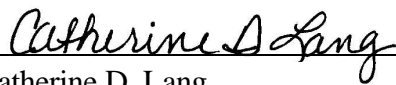
It is my opinion that the level of value of the special valuation of the class of agricultural land in Washington County is 74% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Washington County is in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Washington County is 78% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Washington County is in compliance with generally accepted mass appraisal practices.

Dated this 11th day of April, 2005.




Catherine D. Lang
Property Tax Administrator

**SPECIAL VALUE SECTION
CORRELATION For
Washington County**

I Agricultural Land Correlation

“Non applicable”

SPECIAL VALUE SECTION CORRELATION For Washington County

II Special Value Correlation

The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized. I have reviewed the rents and rent to value ratios used to develop the preliminary measurements of Washington County with the assessor. The county accepted the results and offered no additional information to dispute the preliminary measurement process.

Based upon a review of the preliminary statistics, the county adjusted the subclass of grass land by a significant amount which caused the level of value for that subclass to move much closer to the acceptable range. It should be noted that this subclass of unimproved grass land is not a significant part of either the unimproved agricultural acre base or the value base of this class. By not meeting the level of value target this subclass should not be considered out of line in view of the more significant land class of dry land that carries the majority of the value and acre base.

COUNTY REPORT OF THE 2005 SPECIAL VALUATION PROCESS WASHINGTON

2004 ABSTRACT DATA			2005 ABSTRACT DATA		Rates Used
MAJOR AGLAND USE	2004 % of ALL CLASSIFIED AGLAND	2004 ABSTRACT ACRES	2005 % of ALL CLASSIFIED AGLAND	2005 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	5.20%	11,032	5.16%	10,989.63	IRRIGATED RATE
Dryland	80.00%	169,766	80.18%	170,850.24	8.25%
Grassland	7.64%	16,213	7.73%	16,462.18	DRYLAND RATE
* Waste	7.16%	15,198	6.94%	14,780.75	6.25%
* Other	0.00%	2	0.00%	4.50	GRASS RATE
All Agland	100.00%	212,211	100.00%	213,087.30	4.25%

PRELIMINARY LEVEL OF VALUE BASED ON THE 2004 ABSTRACT

Estimated Rent	2004 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
1,569,202	14,345,470	IRRIGATED	19,020,635	142.24	75.42%
15,300,610	181,572,715	DRYLAND	244,809,757	90.13	74.17%
449,940	5,991,535	GRASSLAND	10,586,829	27.75	56.59%
17,319,752	201,909,720	All IRR-DRY-GRASS	274,417,221	87.91	73.58%

ESTIMATED LEVEL OF VALUE BASED ON THE 2005 ABSTRACT

Estimated Rent	2005 Assessed Value	USE	Estimated Value	Average Rent per Acre	2005 Indicated Level of Value
1,563,130	14,283,855	IRRIGATED	18,947,034	142.24	75.39%
15,398,308	182,690,080	DRYLAND	246,372,928	90.13	74.15%
456,869	7,624,305	GRASSLAND	10,749,858	27.75	70.92%
17,418,307	204,598,240	All IRR-DRY-GRASS	276,069,820	87.91	74.11%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation			Average Value Per Acre of DRY Agricultural Land - Special Valuation			Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2004	@	\$ 1,300.31	2004	@	\$ 1,069.55	2004	@	\$ 369.56
2005	@	\$ 1,294.73	2005	@	\$ 1,076.13	2005	@	\$ 470.27
PERCENT CHANGE		= -0.43%	PERCENT CHANGE		= 0.62%	PERCENT CHANGE		= 27.25%

COMMENTS:

* Waste and other classes are excluded from the measurement process.

COUNTY REPORT OF THE 2005 SPECIAL VALUATION PROCESS **WASHINGTON**

2004 ABSTRACT DATA			2005 ABSTRACT DATA		Rates Used
MAJOR AGLAND USE	2004 % of ALL CLASSIFIED AGLAND	2004 ABSTRACT ACRES	2005 % of ALL CLASSIFIED AGLAND	2005 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	5.20%	11,032	#DIV/0!	0.00	IRRIGATED RATE
Dryland	80.00%	169,766	#DIV/0!	0.00	8.25%
Grassland	7.64%	16,213	#DIV/0!	0.00	DRYLAND RATE
* Waste	7.16%	15,198	#DIV/0!	0.00	6.25%
* Other	0.00%	2	#DIV/0!	0.00	GRASS RATE
All Agland	100.00%	212,211	#DIV/0!	0.00	4.25%

PRELIMINARY LEVEL OF VALUE BASED ON THE 2004 ABSTRACT

Estimated Rent	2004 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
1,569,202	14,345,470	IRRIGATED	19,020,635	142.24	75.42%
15,300,610	181,572,715	DRYLAND	244,809,757	90.13	74.17%
449,940	5,991,535	GRASSLAND	10,586,829	27.75	56.59%
17,319,752	201,909,720	All IRR-DRY-GRASS	274,417,221	87.91	73.58%

ESTIMATED LEVEL OF VALUE BASED ON THE 2005 ABSTRACT

Estimated Rent	2005 Assessed Value	USE	Estimated Value	Average Rent per Acre	2005 Indicated Level of Value
0	0	IRRIGATED	0	142.24	#DIV/0!
0	0	DRYLAND	0	90.13	#DIV/0!
0	0	GRASSLAND	0	27.75	#DIV/0!
0	0	All IRR-DRY-GRASS	0	87.91	#DIV/0!

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation			Average Value Per Acre of DRY Agricultural Land - Special Valuation			Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2004	@	\$ 1,300.31	2004	@	\$ 1,069.55	2004	@	\$ 369.56
2005	@	\$ -	2005	@	\$ -	2005	@	\$ -
PERCENT CHANGE	=	-100.00%	PERCENT CHANGE	=	-100.00%	PERCENT CHANGE	=	-100.00%

COMMENTS:

* Waste and other classes are excluded from the measurement process.

SPECIAL VALUE SECTION CORRELATION For Washington County

III Recapture Value Correlation

The statistics support the action taken by the assessor for the 2005 assessment year. This is a realistic portrayal of how the recapture (market) values are keeping up with the market values for the class as a whole and represents the actions taken by the assessor towards better equalization and assessment uniformity. Both the coefficient of dispersion and the price related deferential are slightly above the targeted level. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and does not indicate unacceptable assessment practices. The assessor's office has been compelled to monitor the actions of the market values due to the high activity or interest in the purchase of tracts of agricultural land and then being developed for other uses such as for rural residential.

Refer to the following statistical analysis:

PA&T 2005 Recapture Value Statistics

Base Stat

PAGE:1 of 4

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	55	MEDIAN:	78	COV:	41.49	95% Median C.I.:	75.00 to 85.73	(!: Derived)
(AgLand) TOTAL Sales Price:	13,181,932	WGT. MEAN:	82	STD:	36.26	95% Wgt. Mean C.I.:	73.01 to 91.00	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,608,599	MEAN:	87	AVG.ABS.DEV:	18.80	95% Mean C.I.:	77.82 to 96.99	
(AgLand) TOTAL Assessed Value:	11,159,685							
AVG. Adj. Sales Price:	247,429	COD:	24.00	MAX Sales Ratio:	303.84			
AVG. Assessed Value:	202,903	PRD:	106.58	MIN Sales Ratio:	48.80			

Printed: 04/04/2005 10:21:24

DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/01 TO 09/30/01	2	97.03	97.03	102.13	21.89	95.00	75.79	118.26	N/A	201,450	205,745
10/01/01 TO 12/31/01	6	86.66	86.55	84.25	8.45	102.72	73.14	106.18	73.14 to 106.18	227,750	191,888
01/01/02 TO 03/31/02	12	81.29	85.03	81.74	14.81	104.03	57.12	120.73	73.85 to 96.56	172,126	140,695
04/01/02 TO 06/30/02	4	102.17	109.95	107.36	27.43	102.41	70.26	165.23	N/A	168,046	180,418
07/01/02 TO 09/30/02	3	85.73	94.69	87.28	18.43	108.49	75.47	122.88	N/A	471,166	411,256
10/01/02 TO 12/31/02	4	85.69	85.26	84.66	6.30	100.70	75.00	94.65	N/A	241,076	204,095
01/01/03 TO 03/31/03	5	75.19	77.69	74.84	9.82	103.81	68.25	99.57	N/A	288,716	216,070
04/01/03 TO 06/30/03	4	77.59	83.03	81.18	12.00	102.28	73.52	103.42	N/A	211,698	171,852
07/01/03 TO 09/30/03	5	60.54	63.21	64.00	12.97	98.76	48.80	84.18	N/A	308,114	197,200
10/01/03 TO 12/31/03	2	68.11	68.11	69.28	3.12	98.30	65.98	70.23	N/A	263,939	182,867
01/01/04 TO 03/31/04	4	92.28	140.56	161.81	69.91	86.86	73.83	303.84	N/A	152,131	246,168
04/01/04 TO 06/30/04	4	55.85	68.38	58.79	30.86	116.32	49.83	112.00	N/A	439,083	258,131
____Study Years____											
07/01/01 TO 06/30/02	24	84.98	90.56	88.15	17.87	102.74	57.12	165.23	76.94 to 96.56	187,796	165,535
07/01/02 TO 06/30/03	16	78.38	84.10	81.79	13.72	102.83	68.25	122.88	73.92 to 94.65	291,761	238,619
07/01/03 TO 06/30/04	15	65.98	85.87	75.99	43.98	113.00	48.80	303.84	59.23 to 84.18	295,553	224,595
____Calendar Yrs____											
01/01/02 TO 12/31/02	23	84.71	90.67	87.19	17.77	103.99	57.12	165.23	76.94 to 94.65	222,413	193,920
01/01/03 TO 12/31/03	16	71.88	73.30	71.57	13.94	102.42	48.80	103.42	63.20 to 81.25	272,426	194,968
____ALL____											
	55	78.37	87.40	82.00	24.00	106.58	48.80	303.84	75.00 to 85.73	247,429	202,903

PA&T 2005 Recapture Value Statistics

Base Stat

PAGE:2 of 4

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	55	MEDIAN:	78	COV:	41.49	95% Median C.I.:	75.00 to 85.73	(!: Derived)
(AgLand) TOTAL Sales Price:	13,181,932	WGT. MEAN:	82	STD:	36.26	95% Wgt. Mean C.I.:	73.01 to 91.00	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,608,599	MEAN:	87	AVG.ABS.DEV:	18.80	95% Mean C.I.:	77.82 to 96.99	
(AgLand) TOTAL Assessed Value:	11,159,685							
AVG. Adj. Sales Price:	247,429	COD:	24.00	MAX Sales Ratio:	303.84			
AVG. Assessed Value:	202,903	PRD:	106.58	MIN Sales Ratio:	48.80			

Printed: 04/04/2005 10:21:24

GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2083	1	122.88	122.88	122.88			122.88	122.88	N/A	125,000	153,600
2085	4	91.70	93.51	92.75	21.18	100.83	69.92	120.73	N/A	95,399	88,481
2095	1	65.98	65.98	65.98			65.98	65.98	N/A	117,879	77,775
2097	2	207.29	207.29	187.73	46.58	110.42	110.73	303.84	N/A	273,590	513,600
2099	5	75.51	82.55	79.02	11.42	104.47	73.14	96.56	N/A	190,500	150,524
2101	4	67.18	73.32	73.50	19.92	99.75	59.34	99.57	N/A	182,498	134,136
2367	7	76.94	75.02	69.19	7.71	108.44	59.23	87.64	59.23 to 87.64	272,768	188,716
2369	10	75.40	75.13	73.26	13.23	102.55	49.83	106.18	57.12 to 84.18	270,840	198,428
2371	6	84.50	83.50	82.55	6.13	101.15	75.19	94.65	75.19 to 94.65	237,581	196,116
2373	2	112.28	112.28	115.12	5.33	97.53	106.29	118.26	N/A	169,450	195,065
2381	1	112.00	112.00	112.00			112.00	112.00	N/A	100,000	112,000
2383	2	125.48	125.48	92.82	31.68	135.19	85.73	165.23	N/A	576,375	534,970
2385	8	84.94	80.85	75.48	13.23	107.12	52.47	103.42	52.47 to 103.42	282,796	213,448
2387	2	56.00	56.00	57.91	12.86	96.70	48.80	63.20	N/A	428,575	248,182
ALL											
	55	78.37	87.40	82.00	24.00	106.58	48.80	303.84	75.00 to 85.73	247,429	202,903

AREA (MARKET)

										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	16	77.65	81.97	75.82	17.37	108.11	59.23	122.88	70.26 to 96.56	208,577	158,150
12	2	56.00	56.00	57.91	12.86	96.70	48.80	63.20	N/A	428,575	248,182
2	6	76.89	87.12	81.74	18.55	106.58	69.92	120.73	69.92 to 120.73	150,683	123,163
26	11	85.73	91.80	82.20	20.76	111.67	52.47	165.23	68.25 to 112.00	319,556	262,684
3	3	110.73	160.18	166.15	71.60	96.41	65.98	303.84	N/A	221,686	368,325
31	3	94.65	95.08	93.94	7.75	101.22	84.30	106.29	N/A	168,768	158,533
5	13	75.47	74.40	73.54	9.15	101.16	49.83	86.67	70.23 to 84.18	274,902	202,176
7	1	118.26	118.26	118.26			118.26	118.26	N/A	249,900	295,530
ALL											
	55	78.37	87.40	82.00	24.00	106.58	48.80	303.84	75.00 to 85.73	247,429	202,903

STATUS: IMPROVED, UNIMPROVED & IOLL

										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	55	78.37	87.40	82.00	24.00	106.58	48.80	303.84	75.00 to 85.73	247,429	202,903
ALL											
	55	78.37	87.40	82.00	24.00	106.58	48.80	303.84	75.00 to 85.73	247,429	202,903

PA&T 2005 Recapture Value Statistics

Base Stat

PAGE:3 of 4

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	55	MEDIAN:	78	COV:	41.49	95% Median C.I.:	75.00 to 85.73	(!: Derived)
(AgLand) TOTAL Sales Price:	13,181,932	WGT. MEAN:	82	STD:	36.26	95% Wgt. Mean C.I.:	73.01 to 91.00	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,608,599	MEAN:	87	AVG.ABS.DEV:	18.80	95% Mean C.I.:	77.82 to 96.99	
(AgLand) TOTAL Assessed Value:	11,159,685							
AVG. Adj. Sales Price:	247,429	COD:	24.00	MAX Sales Ratio:	303.84			
AVG. Assessed Value:	202,903	PRD:	106.58	MIN Sales Ratio:	48.80			

Printed: 04/04/2005 10:21:24

SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
11-0001	6	95.08	94.04	93.80	14.14	100.26	69.92	120.73	69.92 to 120.73	101,933	95,608
27-0594	3	60.54	80.92	76.39	34.99	105.93	59.34	122.88	N/A	159,444	121,791
28-0059	3	87.78	82.50	76.37	8.82	108.02	68.25	91.48	N/A	348,663	266,290
89-0001	20	82.77	93.33	91.19	27.49	102.35	52.47	303.84	75.19 to 86.67	270,976	247,117
89-0003	2	138.61	138.61	138.97	19.20	99.74	112.00	165.23	N/A	101,375	140,885
89-0024	21	75.00	76.61	71.75	14.04	106.77	48.80	106.18	70.26 to 84.18	278,590	199,889
NonValid School											
ALL											
	55	78.37	87.40	82.00	24.00	106.58	48.80	303.84	75.00 to 85.73	247,429	202,903

ACRES IN SALE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
30.01 TO 50.00	12	90.13	93.99	91.30	22.51	102.95	57.12	165.23	69.92 to 106.29	108,793	99,326
50.01 TO 100.00	27	76.94	80.19	76.46	17.42	104.88	48.80	122.88	73.83 to 87.78	200,006	152,916
100.01 TO 180.00	12	75.09	79.55	76.70	11.96	103.72	63.20	118.26	70.23 to 84.71	366,777	281,330
180.01 TO 330.00	3	85.73	85.23	78.84	20.02	108.11	59.23	110.73	N/A	761,138	600,056
330.01 TO 650.00	1	303.84	303.84	303.84			303.84	303.84	N/A	218,166	662,880
ALL											
	55	78.37	87.40	82.00	24.00	106.58	48.80	303.84	75.00 to 85.73	247,429	202,903

MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	34	76.37	78.84	72.92	16.86	108.12	48.80	122.88	70.26 to 84.18	247,949	180,795
DRY-N/A	21	85.73	101.27	96.80	30.36	104.62	59.34	303.84	75.47 to 105.14	246,585	238,697
ALL											
	55	78.37	87.40	82.00	24.00	106.58	48.80	303.84	75.00 to 85.73	247,429	202,903

MAJORITY LAND USE > 80%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	48	78.62	86.60	81.68	23.16	106.03	48.80	303.84	73.92 to 85.73	252,570	206,294
DRY-N/A	7	75.51	92.91	84.67	29.80	109.73	60.54	165.23	60.54 to 165.23	212,174	179,652
ALL											
	55	78.37	87.40	82.00	24.00	106.58	48.80	303.84	75.00 to 85.73	247,429	202,903

MAJORITY LAND USE > 50%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	55	78.37	87.40	82.00	24.00	106.58	48.80	303.84	75.00 to 85.73	247,429	202,903
ALL											
	55	78.37	87.40	82.00	24.00	106.58	48.80	303.84	75.00 to 85.73	247,429	202,903

PA&T 2005 Recapture Value Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	55	MEDIAN:	78	COV:	41.49	95% Median C.I.:	75.00 to 85.73	(! : Derived)
(AgLand) TOTAL Sales Price:	13,181,932	WGT. MEAN:	82	STD:	36.26	95% Wgt. Mean C.I.:	73.01 to 91.00	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,608,599	MEAN:	87	AVG.ABS.DEV:	18.80	95% Mean C.I.:	77.82 to 96.99	
(AgLand) TOTAL Assessed Value:	11,159,685							
AVG. Adj. Sales Price:	247,429	COD:	24.00	MAX Sales Ratio:	303.84			
AVG. Assessed Value:	202,903	PRD:	106.58	MIN Sales Ratio:	48.80			

Printed: 04/04/2005 10:21:24

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$												
Total \$												
60000 TO 99999	4	99.37	97.93	97.59	7.84	100.34	86.67	106.29	N/A		82,250	80,270
100000 TO 149999	14	81.58	95.61	94.70	25.47	100.97	65.98	165.23	75.51 to 120.73		121,602	115,152
150000 TO 249999	18	75.63	91.93	94.02	30.79	97.78	57.12	303.84	73.52 to 91.48		195,366	183,678
250000 TO 499999	15	75.19	76.38	75.24	16.35	101.52	48.80	110.73	70.23 to 84.71		328,268	246,997
500000 +	4	65.73	69.10	70.63	12.00	97.84	59.23	85.73	N/A		784,137	553,826
ALL												
	55	78.37	87.40	82.00	24.00	106.58	48.80	303.84	75.00 to 85.73		247,429	202,903

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$												
Total \$												
60000 TO 99999	10	78.57	81.74	78.37	15.75	104.30	57.12	106.29	65.98 to 105.14		107,397	84,167
100000 TO 149999	14	77.65	84.10	81.52	18.05	103.17	59.34	120.73	70.26 to 103.42		151,989	123,900
150000 TO 249999	19	81.25	84.51	77.82	20.94	108.61	48.80	165.23	73.58 to 87.78		244,792	190,487
250000 TO 499999	9	75.19	84.20	79.97	19.65	105.30	63.20	118.26	68.25 to 110.73		398,126	318,378
500000 +	3	85.73	149.60	96.60	95.11	154.86	59.23	303.84	N/A		724,188	699,576
ALL												
	55	78.37	87.40	82.00	24.00	106.58	48.80	303.84	75.00 to 85.73		247,429	202,903

February 23, 2005

Department of Property Assessment & Taxation
1033 "O" Street
Lincoln, Nebraska 68508

RE: Methodology for Determining Special and Recapture Valuation for Agricultural Land in
Washington County.

To the Reviewer,

Special valuation in Washington County for 2005 is the same as 2004 for the major land use categories of irrigated and dryland. The preliminary statistical analysis provided by the Department of Property Assessment and Taxation, indicated the value of grassland in Washington County should be increased by thirty percent for 2005. As a result of the change to grassland, Washington County's special valuations for 2005 are similar or equal to surrounding counties.

The 2005 recapture valuations in Washington County increased in Market Area 1 and decreased in Market Area 2. The valuations in other market areas did not change for 2005. Sales from the past three years were analyzed by area, and used to establish the 2005 recapture values.

Market areas have been used in the past and will continue to be used for the eighty percent and one hundred percent valuations in 2005. For 2005 Washington County continues to use two subclasses per market area based on size of the parcel. In all but one market area, the under 38 acre tracts will utilize a graduated or sliding valuation which decreases the valuation on a per acre basis as the size of the parcel increases. For the 38 acre tracts and above, the valuation will be on an established (flat) per acre basis which was determined for that specific market area.

Please contact me if more is required.

Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6800

Purpose Statements for the 2005 Reports and Opinions

Commission Summary

Displays essential statistical information from other reports contained in the R&O. It is intended to provide an overview for the Commission, and is not intended as a substitute for the contents of the R&O.

Property Tax Administrator's Opinions

Contains the conclusions reached by the Property Tax Administrator regarding level of value and quality of assessment based on all the data provided by the county assessor and gathered by the Department regarding the assessment activities of the county.

Correlation Section

Contains the narrative analysis of the assessment actions and statistical results which may influence the determination of the level of value and quality of assessment for the three major classes of real property. This section is divided into three parts: Residential Real Property; Commercial Real Property; and, Agricultural Land. All information for a class of real property is grouped together to provide a thorough analysis of the level of value and quality of assessment for the class of real property.

Each part of the Correlation Section contains the following sub-parts:

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Sub-part I is the narrative conclusion of all information known to the Department regarding the class of property under analysis. Sub-parts II through VII compare important statistical indicators that the Department relies on when comparing assessment actions to statistical results and provide the explanation necessary to understand the conclusions reached in Sub-part I.

The Correlation Section also contains the 2005 County Abstract of Assessment for Real Property, Form 45, Compared with the 2004 Certificate of Taxes Levied (CTL) Report which compares data from two annual administrative reports filed by the county assessor. It compares the data from the 2004 CTL to establish the prior year's assessed valuation and compares it to the data from the 2005 County Abstract of Assessment for Real Property, Form 45, to demonstrate the annual change in assessed valuation that has occurred between assessment years. This report displays the amount of assessed dollars of change and the percentage change in

various classes and subclasses of real property. It also analyzes real property growth valuation in the county.

Statistical Reports Section

Contains the statistical reports prepared by the Department pursuant to Neb. Rev. Stat. Section 77-1327(3) (Reissue 2003) and the *Standard on Ratio Studies*, International Association of Assessing Officers, (1999). These statistical reports are the outputs of the assessment sales ratio study of the county by the Department.

The statistical reports are prepared and provided to the county assessors at least four times each year. The Department, pursuant to 350 Nebraska Administrative Code, Chapter 12, Sales File, and *Directive 04-06, Responsibilities of the County or State Assessor and the Department of Property Assessment and Taxation in the Development of the Real Property Sales File for Assessment Year 2005*, November 10, 2004, provided Draft Statistical Reports, to each county assessor on or before Monday, September 17, 2004, based on data in the sales file as of Monday, September 13, 2004, and on or before Friday, November 19, 2004, based on data in the sales file as of Wednesday, November 17, 2004. The purpose of the Draft Statistical Reports was to provide the statistical indicators of the sales in the biannual rosters that were also provided to the county assessors on the aforementioned dates.

The Department provided the 2005 Preliminary Statistical Reports to the county assessors and the Commission on or before Friday, February 4, 2005, based on data in the sales file as of **Saturday, January 15, 2005**.

The Statistical Reports Section contains statistical reports from two points in time:

R&O Statistical Reports, in which the numerator of the assessment sales ratio is the 2005 assessed valuation of the property in the sales file as of the 2005 Abstract Filing Date.

Preliminary Statistical Reports, in which the numerator of the assessment sales ratio is the final 2004 assessed value of the property in the sales file.

All statistical reports are prepared using the query process described in the Technical Specification Section of the 2005 R&O.

Assessment Actions Section

Describes practices, procedures and actions implemented by the county assessor in the assessment of real property.

County Reports Section

Contains reports from and about a county which are referenced in other sections of the R&O:

County Abstract of Assessment for Real Property, Form 45

A required administrative report filed annually with the Department by the county assessor. It is a summation of the 2005 assessed values and parcel record counts of each defined class or subclass of real property in the county and the number of acres and total assessed value by Land Capability Group (LCG) and by market area (if any).

County Agricultural Land Detail

A report prepared by the Department. The Department relies on the data submitted by the county assessor on the Abstract of Assessment of Real Property, Form 45, Schedule IX and computes by county and by market area (if any) the average assessed value of each LCG and land use.

County Abstract of Assessment for Real Property, Survey

Describes the funding and staffing of the county assessor's office.

2004 Progress Report

A report prepared by the Department and presented to the county assessor on or before July 31 of each year. This report is based on reports and statistics developed by class and subclass of real property for each county. The county assessor may utilize the Progress Report in the development and update of their Five-Year Plan of Assessment. Neb. Rev. Stat. §77-1311(8) (Reissue 2003). The Progress Report contains two sections that offer assistance in the measurement of assessment practices. The first section contains a set of minimum standards against which assessment practices of a county are measured. The second section contains two topics chosen by the Department which are practices or procedures that the Department is studying for development of future standards of measurement.

The County Assessor's Five-Year Plan of Assessment-Update

The Five-Year Plan of Assessment is prepared by the county assessor and updated annually, pursuant to Neb. Rev. Stat. §77-1311(8) (Reissue 2003). It explains the scope and detail of the assessment processes planned by the county assessor for the current and subsequent four assessment years.

Special Valuation Section

The implementation of special valuation in a county, in whole or in part, presents challenges to the measurement of level of value and quality of assessment of special value and recapture value. Special valuation is a unique assessment process that imposes an obligation upon the assessment officials to assess qualified real property at a constrained taxable value. It presents challenges to measurement officials by limiting the use of a standard tool of measurement, the assessment sales ratio study. The Purpose provides the legal and policy framework for special valuation and

describes the methodology used by the Department to measure the special value and recapture value in a county.

Special valuation is deemed implemented if the county assessor has determined that there is other than agricultural or horticultural influences on the actual value of agricultural land and has established a special value that is different than the recapture value for part or all of the agricultural land in the county. If a county has implemented special valuation, all information necessary for the measurement of agricultural land in that county will be contained in the Special Valuation Section of the Reports and Opinions of the Property Tax Administrator.

Nebraska Constitutional Provisions:

Article VIII, Section 1, subsection 1: Requires that taxes be levied by valuation uniformly and proportionately upon all real property and franchises except as provided by the constitution.

Article VIII, Section 1, subsection 4: Allows the Legislature to provide that agricultural land, as defined by the Legislature, shall constitute a separate class of property for tax purposes and may provide for a different method of taxing agricultural land which results in valuations that are not uniform and proportionate with other classes of real property but are uniform and proportionate within the class of agricultural land.

Article VIII, Section 1, subsection 5: Allows the Legislature to enact laws to provide that the value of land actively devoted to agricultural use shall for property tax purposes be that value that the land would have for agricultural use without regard to any value such land might have for other purposes and uses.

Nebraska Statutory Provisions for Agricultural Land:

77-112: Definition of actual value. Actual value of real property for purposes of taxation means the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

77-201: Property taxable; valuation; classification. (1) Except as provided in subsections (2) and (3) of this section, all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value. (2) Agricultural land and horticultural land as defined in section 77-1359 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and

shall be valued at eighty percent of its actual value. (3) Agricultural land and horticultural land actively devoted to agricultural or horticultural purposes which has value for purposes other than agricultural or horticultural uses and which meets the qualifications for special valuation under section 77-1344 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in section 77-1343 and at eighty percent of its recapture value as defined in section 77-1343 when the land is disqualified for special valuation under section 77-1347.

77-1359(1): Definition of agricultural land. Agricultural land and horticultural land shall mean land which is primarily used for the production of agricultural or horticultural products, including wasteland lying in or adjacent to and in common ownership or management with land used for the production of agricultural or horticultural products. Land retained or protected for future agricultural or horticultural uses under a conservation easement as provided in the Conservation and Preservation Easements Act shall be defined as agricultural land or horticultural land. Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production shall be defined as agricultural land or horticultural land. Land that is zoned predominantly for purposes other than agricultural or horticultural use shall not be assessed as agricultural land or horticultural land.

Nebraska Statutory Provisions for Special Valuation:

77-1343(5): Definition of recapture valuation. Recapture valuation means the actual value of the land pursuant to section 77-112.

77-1343(6): Definition of special valuation. Special valuation means the value that the land would have for agricultural or horticultural purposes or uses without regard to the actual value the land would have for other purposes or uses.

Nebraska Statutory Provisions for Measurement of Level of Value:

77-1327(4): For purposes of determining the level of value of agricultural and horticultural land subject to special valuation under sections 77-1343 to 77-1348, the Property Tax Administrator shall annually make and issue a comprehensive study developed in compliance with professionally accepted mass appraisal techniques to establish the level of value if in his or her opinion the level of value cannot be developed through the use of the comprehensive assessment ratio studies developed in subsection (3) of this section.

Discussion of the Constitutional and Statutory Provisions:

Nebraska law requires that all values of real property for tax purposes shall be uniform and proportionate. Agricultural land may be treated differently from other real property for tax purposes, but the assessed values shall be uniform and proportionate within the class of agricultural land. Additionally, agricultural land may be valued for tax purposes at its value solely for agricultural use without regard to the value the land might have for any other purpose and use; however, these values must be uniform and proportionate within the application of this constitutional provision.

Nebraska's statutory structure for the valuation of agricultural land is fairly straightforward. The valuation policy is based on actual or market value. Actual value is a common, market standard that is used to determine the value of a property for many purposes, including taxation. Actual value is also a measure that is governed by practices and principles familiar to most people. Additionally, using actual value as the standard by which to determine valuation of real property provides the property owner with the ability to judge the proportionality of the valuation with other like property or other classes of property.

Discussion of Special Valuation:

The policy of special valuation was developed as the conversion of agricultural land to other uses demanded action for two purposes: one, the systematic and planned growth and development near and around urban areas; and two, to provide a tax incentive to keep agricultural uses in place until the governing body was ready for the growth and development of the land. Special value is both a land management tool and a tax incentive for compliance with the governing body's land management needs. As alternative, more intensive land uses put pressure for the conversion of underdeveloped land, economic pressures for higher and more intensive uses from non-agricultural development provide economic incentives to landowners to sell or convert their land. Governments, in order to provide for the orderly and efficient expansion of their duties, may place restrictions on landowners who convert land from one land use to a higher more intensive land use. Additionally, the existing landowners who may wish to continue their agricultural operations have an incentive to continue those practices until the governing body is ready for the conversion of their property to a more intensive use.

Without special valuation, existing agricultural landowners in these higher intensive use areas would be forced to convert their land for tax purposes, as the market value of the land could be far greater than its value for agricultural purposes and uses. The history of special valuation would indicate that the other purposes and uses are those not normally or readily known within the agricultural sector and are more intensive, requiring the greater need for governmental services, such as residential, recreational, commercial or industrial development.

There are two scenarios that exist when special valuation is implemented in a county:

One, special valuation is applicable in a defined area of the county or only for certain types of land in the county. In these situations the county has found that use of the land for non-agricultural purposes and uses influences the actual value of some of the agricultural land in the county. In these situations, the Department must measure the level of value of agricultural land, special value, and recapture value. If the methodology of the assessor states that the assessor used sales of similar land that are not influenced by the non-agricultural purposes and uses of the land, then the sales of uninfluenced land are used to determine the special valuation of the influenced land. The sales of the influenced land are used to determine the recapture value of the influenced land. The sales of agricultural land that are not influenced by the non-agricultural purposes and uses are used to measure the level of value of uninfluenced agricultural land.

Two, special valuation is applicable in the entire county. In this situation the county has found that the actual value of land for other purposes and uses other than agricultural purposes and uses influences the actual value of all of the agricultural land in the county. In these situations, the Department must measure the level of value of special value and recapture value.

Measurement of Special Valuation

The Department has two options in measuring the level of value of special valuation. In a county where special valuation is not applicable in the entire county and the land that is subject to special value is similar to agricultural land that is not subject to special value, the Department can analyze the level of value outside the special valuation area and determine if the level of value in that area should be deemed to be the level of value for special valuation. If the land in the special value area is dissimilar to other agricultural land in the county so there is no comparability of properties, the Department would analyze the valuations applicable for special value to determine if they correlate with the valuations in other parts of the county, even though direct comparability may not exist.

In a county where the special valuation is applicable throughout the entire county, the Department has developed an income based measurement methodology which does not rely on the sales of agricultural land in the county. In developing this methodology, the Department considered all possible mass appraisal techniques. There is, however, no generally accepted approach for the measurement of constrained values. For example, the assessment/sales ratio study measures influences of the “whole” market. In counties where there are nonagricultural influences throughout the county, there are no sales in that county without a nonagricultural influence on value. As a result, the Department had to examine and adapt professionally accepted mass appraisal techniques to the measurement of special valuation other than the assessment sales ratio. As the Department analyzed the three professionally accepted mass appraisal techniques relating to the valuation of real property, the Department discarded the use of the cost approach as not being suited to the analysis of unimproved agricultural land. With respect to the sales comparison approach, in counties that are 100 percent special valuation, any sales data would have to be “surrogate” sales from other counties where nonagricultural influences have no impact on sales of agricultural land. This analysis would provide a significant level of subjectivity in terms of whether the counties from which the surrogate sales are drawn are truly comparable to the county that is being measured. The Department ultimately chose to adapt the income approach to this process. First, the income approach could rely on income data from the county being measured. Second, the Department could, to some degree, reduce the subjectivity of the process because nonagricultural influences do not influence the cash rent that land used for agricultural purposes commands in the market place.

Rent Data

For purposes of determining the income for the Department’s measurement technique, the Department gathered cash rent data for agricultural land. There were three sources for cash rent data. One, the annual study done by the University of Nebraska, Lincoln, titled *Nebraska Farm Real Estate Market Developments 2003-2004*. Two, the Board of Educational Lands and Funds

(BELF), which provides a statewide schedule of crop land rental rates and grass land rental rates. The databases provided by BELF contained a summary presentation of all of the rental contracts that were examined by county, parcel size, land use, contract rent, BELF rent estimate and classification and notes relating to lease conditions. This data was provided for both cropland and grassland. Three, the annual survey entitled *Farm and Ranch Managers Cash Rental Rate Survey*, which is provided to the Department from BELF.

Gross rental amounts are used in the Department's methodology because the marketplace tends to take expenses and taxes (items that must be accounted for in any income approach to value) into account in the determination of the amount the lessee will pay the lessor for the rental of agricultural land.

Rate Data

The second portion of the income methodology is the development of a "rate". The Department sought to correlate the available data and determine a single rate for each major land use. By doing this, the final values which were developed as a standard for comparison with the special valuation varied by county based on the rent estimates that were made. The calculation for the rate was done in several steps. First, the abstract of assessment was used to determine the assessed valuation for each land classification group for the counties not using special valuation that were comparable to the special valuation counties. Second, that assessed valuation was divided by the level of value for agricultural land as determined by the Tax Equalization and Review Commission to reach 100% of the value of agricultural land without nonagricultural influences. In turn, the Department took the rent estimates for each LCG in those counties and multiplied them by the number of acres in that LCG to generate total income. That amount was then divided by the total value of agricultural land to determine a rate for that county. The rates for the comparable counties were then arrayed, in a manner similar to assessment/sales ratios. In developing the rates, a starting point was the use of "comparable" counties to those using special valuation.

The Department looked to counties where there was not an active process of special valuation in place or unrecognized nonagricultural influences. Additionally, the Department looked to comparable counties in the proximity of the counties being measured. The most significant group was the 12 counties that were geographically adjacent to the eight special valuation counties. Further, the Department looked at the distribution of land uses in the comparable counties and whether they were similar to those in the subject counties. The Department then sorted counties and rates based on land use mix. As the Department worked through the process, land use mix tended to drive the analysis. The eight primary special valuation counties were all strongly weighted toward dryland, measuring 66.6% to 82.8% dryland use. In analyzing the counties in the eastern part of the state, a mean and median rate was calculated based on the proportion of land use. For the counties with 65% and greater dryland use, the mean rates were between 6.07% and 6.20% and the median rates were between 6.27% and 6.42%. The Department's correlation process resulted in a rate of 6.25% to apply to the dryland rents to convert them to value.

A similar process was done for grassland and the Department determined the rate to be 4.25%. For the eight primary special valuation counties, grassland use varied between approximately 5 and 22%. Therefore, the rate determined by the Department was based on the rates calculated for counties with similar percentages of grassland use.

The Department had the most difficulty with a rate for irrigated land. In analyzing the uninfluenced counties, irrigated use had the greatest “spread” in calculated rates. Additionally, some of the counties where irrigated land rates were developed had agricultural land with little similarity to the special valuation counties. The Department finally chose the counties with the most similarity to those being measured and developed a rate of 8.25%.

Valuation Calculation

The applicable rates were applied to the rental income for each land use multiplied by the number of acres for that use. The result of this calculation was to reach total special valuation, which represents of the value for agricultural purposes only.

Measurement Calculation

Lastly, to calculate the level of value achieve by a county, the Department takes value calculated from the income approach which represents the total special valuation for a county and compares it to the amount of special valuation provided by the county on its annual abstract of assessment to reach the estimated level of value for special valuation in each subject county.

Measurement of Recapture Valuation

The measurement of recapture valuation is accomplished by using the Department’s sales file and conducting a ratio study using the recapture value instead of the assessed or special value in making the comparison to selling price. The Department has the capability of providing statistical reports utilizing all agricultural sales or utilizing only the sales that have occurred with recapture valuation stated by the assessor on the sales file record.

Measurement of Agricultural Land Valuation

In a county where special valuation is not applicable in the entire county, the Department must measure the level of value of the agricultural land valuation. This is accomplished by using part of the agricultural land sales file using sales that are not in the area where special valuation is available. Other than using only the applicable part of the sales file, this is the same measurement process that is used by the Department for agricultural land in a county that has no other purposes and uses for its agricultural land.

Purpose Statements Section

Describes the contents and purpose of each section in the Reports and Opinions.

Glossary

Contains the definitions of terms used throughout the Reports and Opinions.

Technical Specifications Section

Contains the calculations used to prepare the Commission Summary, the Correlation Section tables, the Statistical Reports Query, and the Statistical Reports.

Certification

Sets forth to whom, how and when copies of the Reports and Opinions are distributed.

Map Section

The Map section contains a collection of maps that the Property Tax Administrator has gathered that pertain to each county. These maps may be used as a supplement to the Reports and Opinions of the Property Tax Administrator.

History Valuation Charts Section

The History Valuation chart section contains four charts for each county. The charts display taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time period of 1992 to 2004.

Glossary

Actual Value: the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, (1) sales comparison approach using the guidelines in Neb. Rev. Stat. §77-1371 (Reissue 2003), (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Adjusted Sale Price: a sale price that is the result of adjustments made to the purchase price reported on the Real Estate Transfer Statement, Form 521, for the affects of personal property or financing included in the reported purchase price. If the sale price is adjusted, it is the adjusted sale price that will be used as the denominator in the assessment sales ratio. While an adjustment for time is listed as an allowable adjustment, the Department does not adjust selling prices for time under its current practices.

Agricultural Land: land that is agricultural land and horticultural land as defined in Neb. Rev. Stat. §77-1343(1) (R. S. Supp., 2004) and Neb. Rev. Stat. §77-1359(1) (Reissue 2003).

Agricultural Land Market Areas: areas with defined characteristics within which similar agricultural land is effectively competitive in the minds of buyers and sellers with other comparable agricultural land in the area within a county. These areas are defined by the county assessor.

Agricultural Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, all Statuses. A sub-classification is defined for the Status-2: unimproved agricultural properties (see, Agricultural Unimproved Property Classification).

Agricultural Unimproved Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, Status-2.

Arm's Length Transaction: a sale between two or more parties, each seeking to maximize their positions from the transaction. All sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques.

Assessed Value: the value of a parcel of real property established by a government that will be the basis for levying a property tax. In Nebraska, the assessed value of a parcel of real property is first established by the county assessor of each county. For purposes of the Department's sales file, the assessed value displays the value for land, improvements and total. The assessed value is the numerator in the assessment sales ratio.

Assessment: the official act of the county assessor to discover, list, value, and determine the taxability of all parcels of real property in a county.

Assessment Level: the legal requirement for the assessed value of all parcels of real property. In Nebraska, the assessment level for the classes of residential and commercial real property is one hundred percent of actual value; the assessment level for the class of agricultural and horticultural land is 80% of actual value; and, the assessment level for agricultural land receiving special valuation is 80% of special value and recapture value.

Assessment Sales Ratio: the ratio that is the result of the assessed value divided by the sale price, or adjusted sale price, of a parcel of real property that has sold within the study period of the state-wide sales file.

Assessor Location: categories in the state-wide sales file which are defined by the county assessor to represent a class or subclass of property that is not required by statute or regulation. Assessor location allows the county assessor to further sub-stratify the sales in the state-wide sales file.

Average Absolute Deviation (AVG.ABS.DEV.): the arithmetic mean of the total absolute deviations from a measure of central tendency such as the median. It is used in calculating the coefficient of dispersion (COD).

Average Assessed Value: the value that is the result of the total assessed value of all sold properties in the sample data set divided by the total of the number of sales in the sample data set.

Average Selling Price: the value that is the result of the total sale prices of all properties in the sample data set divided by the total of the number of sales in the sample data set.

Central Tendency, Measure of: a single point in a range of observations, around which the observations tend to cluster. The three most commonly used measures of central tendency calculated by the Department are the median ratio, weighted mean ratio and mean ratio.

Coefficient of Dispersion (COD): a measure of assessment uniformity. It is the average absolute deviation calculated about the median expressed as a percentage of the median.

Coefficient of Variation (COV): the measure of the relative dispersion of the sample data set about the mean. It is the standard deviation expressed in terms of a percentage of the mean.

Commercial Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-02 Multi-Family, all Statuses; Property parcel type 03-Commercial, all Statuses; and, Property parcel type 04-Industrial, all Statuses.

Confidence Interval (CI): a calculated range of values in which the measure of central tendency of the sales is expected to fall. The Department has calculated confidence intervals around all three measures of central tendency.

Confidence Level: the required degree of confidence in a confidence interval commonly stated as 90, 95, or 99 percent. For example, a 95 percent confidence interval would mean that one can be 95% confident that the measure of central tendency used in the interval falls within the indicated range.

Direct Equalization: the process of adjusting the assessed values of parcels of real property, usually by class or subclass, using adjustment factors or percentages, to achieve proportionate valuations among the classes or subclasses.

Equalization: the process to ensure that all locally assessed real property and all centrally assessed real property is assessed at or near the same level of value as required by law.

Geo Code: each township represented by a state-wide unique sequential four-digit number starting with the township in the most northeast corner of the state in Boyd County going west to the northwest corner of the state in Sioux County and then proceeding south one township and going east again, until ending at the township in the southwest corner of the state in Dundy County.

Growth Value: is reported by the county assessor on the Abstract of Assessment for Real Property, Form 45. Growth value includes all increases in valuation due to improvements of real properties as a result of new construction, improvements, and additions to existing buildings. Growth value does not include a change in the value of a class or subclass of real property as a result of the revaluation of existing parcels, the value changes resulting from a change in use of the parcel, or taxable value added because a parcel has changed status from exempt to taxable. There is no growth value for agricultural land.

Indirect Equalization: the process of computing hypothetical values that represent the best estimate of the total taxable value available at the prescribed assessment level. Usually a function used to ensure the proper distribution of intergovernmental transfer payments between state and local governments, such as state aid to education.

Level of Value: the level of value is the level achieved by the county assessor for a class or subclass of centrally assessed property. The Property Tax Administrator is annually required to give an opinion of the level of value achieved by each county assessor to the Tax Equalization and Review Commission. The acceptable range for levels of value for classes of real property are provided in Neb. Rev. Stat. §77-5023 (3) (R.S. Supp., 2004).

Location: the portion of the Property Classification Code that describes the physical situs of the real property by one of the following descriptions:

- 1-Urban, a parcel of real property located within the limits of an incorporated city or village.
- 2-Suburban, a parcel of real property located outside the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.
- 3-Rural, a parcel of real property located outside an urban or suburban area, or located in an unincorporated village or subdivision which is outside the legal jurisdiction of an incorporated city or village.

Majority Land Use: the number of acres compared to total acres by land use for agricultural land. The thresholds used by the Department are: 95%, 80% and 50%. If “N/A” appears next to any category it means there are “other” land classifications included within this majority grouping.

Maximum Ratio: the largest ratio occurring in the arrayed sample data set.

Mean Ratio: the ratio that is the result of the total of all assessment/sales ratios in the sample data set divided by the number of ratios in the sample data set.

Median Ratio: the middle ratio of the arrayed sample data set. If there is an even number of ratios, the median is the average of the two middle ratios.

Minimally Improved Agricultural Land: a statistical report that uses the sales file data for all sales of parcels classified as Property Classification Code: Property parcel type-05 Agricultural, which have non-agricultural land and/or improvements of minimal value, the assessed value is determined to be less than \$10,000 and less than 5% of the selling price.

Minimum Ratio: the smallest ratio occurring in the arrayed sample data set.

Non-Agricultural Land: for purposes of the County Abstract of Assessment for Real Property, Form 45, land located on a parcel that is classified as Property Classification Code: Property parcel type-05 Agricultural, which is not defined as agricultural and horticultural land, pursuant to Neb. Rev. Stat. §77-1359 (Reissue 2003).

Number of Sales: the total number of sales contained in the sales file that occurred within the applicable Sale Date Range for the class of real property.

Population: the set of data from which a statistical sample is taken. In assessment, the population is all parcels of real property within a defined class or subclass in the county.

Price Related Differential (PRD): a measure of assessment vertical uniformity (progressivity or regressivity). It measures the relative treatment of properties based upon the selling price of the properties. It is calculated by dividing the mean ratio by the weighted mean ratio.

Property Classification Code: a code that is required on the property record card of all parcels of real property in a county. The Property Classification Code enables the stratification of real property into classes and subclasses of real property within each county. The classification code is a series of numbers which is defined in Title 350, Nebraska Administrative Code, ch.10-004.02.

Property Parcel Type: the portion of the Property Classification Code that indicates the predominant use of the parcel as determined by the county assessor. The Property parcel types are:

- 01-Single Family Residential
- 02-Multi-Family Residential
- 03-Commercial
- 04-Industrial
- 05-Agricultural
- 06-Recreational
- 07-Mobile Home
- 08-Minerals, Non-Producing
- 09-Minerals, Producing
- 10-State Centrally Assessed
- 11-Exempt
- 12-Game and Parks

Purchase Price: the actual amount, expressed in terms of money, paid for a good or service by a willing buyer. This is the amount reported on the Real Estate Transfer Statement, Form 521, Line 22.

Qualified Sale: a sale which is an arm's length transaction included in the state-wide sales file. The determination of the qualification of the sale may be made by the county assessor or the Department.

Qualitative Statistics: statistics which assist in the evaluation of assessment practices, such as the coefficient of dispersion (COD) and the price related differential (PRD).

Quality of Assessment: the quality of assessment achieved by the county assessor for a class or subclass of real property. The Property Tax Administrator is annually required to give an opinion of the quality of assessment achieved by each county assessor to the Commission.

Recapture Value: for agricultural and horticultural land receiving special valuation, the assessed value of the land if the land becomes disqualified from special valuation. Recapture value means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (Reissue 2003). Special value land is valued for taxation at 80% of its recapture value, if recapture is triggered.

Residential Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-01 Single Family, all Statuses; Property parcel type-06 Recreational, all Statuses; and, Property parcel type-07 Mobile Home, Statuses 1 and 3.

Sale: all transactions of real property for which the Real Estate Transfer Statement, Form 521, is filed and with stated consideration of more than one hundred dollars or upon which more than one dollar and seventy-five cents of documentary stamp taxes are paid.

Sale Date Range: the range of sale dates reported on Real Estate Transfer Statements, Form 521, that are included in the sales assessment ratio study for each class of real property.

Sale Price: the actual amount, expressed in terms of money, received for a unit of goods or services, whether or not established in a free and open market. The sale price may be an indicator of actual value of a parcel of real property. An estimate of the sales price may be made from the amount of Documentary Stamp Tax reported on the Real Estate Transfer Statement, Form 521, as the amount recorded on the deed. The sale price is part of the denominator in the assessment sales ratio.

Sample Data Set: a set of observations selected from a population.

Special Value: for agricultural and horticultural land receiving special valuation, the assessed value of the land if the land is qualified for special valuation. Special value means the value that the land has for agricultural or horticultural purposes or uses without regard to the actual value that land has for other purposes and uses. Special value land is valued for taxation at 80% of its special value.

Standard Deviation (STD): the measure of the extent of the absolute difference of the sample data set around the mean. This calculation is the first step in calculating the coefficient of variation (COV). It assumes a normalized distribution of data, and therefore is not relied on heavily in the analysis of assessment practices.

Statistics: numerical descriptive data calculated from a sample, for example the median, mean or COD. Statistics are used to estimate corresponding measures for the population.

Status: the portion of the Property Classification Code that describes the status of a parcel:

- 1-Improved, land upon which buildings are located.
- 2-Unimproved, land without buildings or structures.
- 3-Improvement on leased land (IOLL), any item of real property which is located on land owned by a person other than the owner of the item.

Total Assessed Value: the sum of all the assessed values in the sample data set.

Total Sale Price: the sum of all the sale prices in the sample data set. If the selling price of a sale was adjusted for qualification, then the adjusted selling price would be used.

Usability: the coding for the treatment of a sale in the state-wide sales file database.

- 1-use the sale without adjustment
- 2-use the sale with an adjustment
- 4-exclude the sale

Valuation: process or act to determine the assessed value of all parcels of real property in the county each year.

Weighted Mean Ratio: the ratio that is the result of the total of all assessed values of all properties in the sample data set divided by the total of all sale prices of all properties in the sample data set.

Commission Summary Calculations

For all classes of real property

For Statistical Header Information and History: see Statistical Calculations

For Residential Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#4 value} + \text{Abstract \#16 value}$

Average assessed value of the base:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

For Commercial Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#8 value} + \text{Abstract \#12 value}$

Average assessed value of the base:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

For Agricultural Land

% of value of this class of all real property value in the county:

$\text{Abstract \#30 value} / \text{Abstract Total Real Property Value}$

% of records sold in the study period:

$\text{Total Sales from Sales File} / \text{Abstract \#30 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#30 value}$

Average assessed value of the base:

Abstract #30 value/Abstract #30 records

Correlation Table Calculations

I. Correlation - Text only

II. Analysis of Percentage of Sales Used

	2002	2003	2004	2005
Total Sales				
Qualified Sales				
Percent Used	XX.XX	XX.XX	XX.XX	XX.XX

Chart: Yes

Stat Type: Total & Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2002, 2003, 2004

Field: no2005

Calculation:

Percent of Sales Used: Round([Qualified]/[Total]*100,2)

III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2002				
2003				
2004				
2005		XX.XX	XX.XX	

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2002, 2003, 2004

Field: median

Calculations:

% Chngexclgrowth: Round(If([proptype]="Residential",((([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!RESID+ctl04cnt!RECREAT))*100)/Avg(ctl04cnt!RESID+ctl04cnt!RECREAT),If([proptype]="Commercial",((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!COMM+ctl04cnt!INDUST))*100)/Avg(ctl04cnt!COMM+ctl04cnt!INDUST),If([proptype]="AGRICULTURAL UNIMPROVED",((([Trended 6 (agvalsum)]!SumOftotalvalue-Avg(ctl04cnt!TOTAG))*100)/Avg(ctl04cnt!TOTAG,Null))),2)

Trended Ratio: Round(If([proptype]="Residential",([Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!RESID+ctl04cnt!RECREAT)))/(Avg(ctl04cnt!RESID+ctl04cnt!RECREAT)*100)*100,If([proptype]="Commercial",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!COMM+ctl04cnt!INDUST)))*100)/(Avg(ctl04cnt!COMM+ctl04cnt!INDUST)*100),If([proptype]="Agricultural Unimproved",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 6 (agvalsum).SumOftotalvalue]-Avg(ctl04cnt!TOTAG)))*100)/(Avg(ctl04cnt!TOTAG)*100,Null))),2)

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
	2001 to 2002	
	2002 to 2003	
	2003 to 2004	
XX.XX	2004 to 2005	XX.XX (from Table III Calc)

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Yearly (most recent twelve months of sales)

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 01 02, 02 03, 03 04

Field: aggreg

Calculation:

%ChngTotassvalsf: If(Val([Percent Change 2 (Prelim).aggreg])=0,"N/A",Round((([Percent Change 1 (R&O).aggreg]-[Percent Change 2 (Prelim).aggreg])/[Percent Change 2 (Prelim).aggreg]*100,2))

% Change in Assessed Value Excl. Growth, use %Chngexclgrowth from Table III calc.

V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios

	Median	Weighted Mean	Mean
R&O Statistics			

Chart: Yes

Stat Type: Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: median, aggreg and mean

VI. Analysis of R&O COD and PRD

	COD	PRD
R&O Statistics		
Difference	XX	XX

Chart: No

Stat Type: Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: PRD and COD

Calculations:

CODDiff: Round(IIf([2005R&O]!proptype="Residential",IIf(Val([2005R&O]!cod)>15,Val([2005R&O]!cod)-15,0),IIf(Val([2005R&O]!cod)>20,Val([2005R&O]!cod)-20,0)),2)

PRDDiff: Round(IIf(Val([2005R&O]!prd)>103,Val([2005R&O]!prd)-103,IIf(Val([2005R&O]!prd)<98,Val([2005R&O]!prd)-98,0)),2)

VII. Analysis of Changes in the Statistics Due to the Assessor Actions

	Preliminary Statistics	R&O Statistics	Change
Number of Sales			XX
Median			XX
Weighted Mean			XX
Mean			XX
COD			XX
PRD			XX
Min Sales Ratio			XX
Max Sales Ratio			XX

Chart: No

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: no2005, median, aggreg, mean, COD, PRD, min and max

Calculations:

no2005Diff: R&O.no2005-Prelim.2004 2005

medianDiff: R&O.median-Prelim.median

meanDiff: R&O.mean-Prelim.mean

aggregDiff: R&O.aggreg-Prelim.aggreg

CODDiff: R&O. COD-Prelim. COD

PRDDiff: R&O. PRD-Prelim. PRD

minDiff: R&O. Min-Prelim. Min

maxDiff: R&O. Max-Prelim. Max

Statistical Reports Query

The Statistical Reports contained in the Reports and Opinions for each county derive from the sales file of the Department of Property Assessment and Taxation. The sales file contains all recorded real property transactions with a stated consideration of more than one-hundred dollars (\$100) or upon which more than one dollar and seventy-five cents (\$1.75) in documentary stamp taxes are paid as shown on the Real Estate Transfer Statement, Form 521. Transactions meeting these criteria are considered sales.

The first query performed by the sales file is by county number. For each of the following property classifications, the sales file performs the following queries:

Residential:

Property Class Code: Property Type 01, all Statuses
Property Type 06, all Statuses
Property Type 07, Statuses 1 and 3
Sale Date Range: July 1, 2002 through June 30, 2004
Qualified: All sales with Assessor Usability Code: blank, zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Commercial:

Property Class Code: Property Type 02, all Statuses
Property Type 03, all Statuses
Property Type 04, all Statuses
Sale Date Range: July 1, 2001 through June 30, 2004
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Unimproved Agricultural:

Property Class Code: Property Type 05, Status 2
Sale Date Range: July 1, 2001 through June 30, 2004
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Minimally Improved Agricultural: (Optional)

Property Class Code: Property Type 05, All Statuses
Sale Date Range: July 1, 2001 through June 30, 2004
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.
Once a record is deemed qualified agricultural, the program will determine: If the current year assessed value improvement plus the non-agricultural total value is less than 5% and \$10,000 of the Total Adjusted Selling Price, the record will be deemed Minimally Improved.

Statistical Calculations

The results of the statistical calculations that make up the header of the Statistical Reports are:

Number of Sales
Total Sales Price
Total Adj. Sales Price
Total Assessed Value
Avg. Adj. Sales Price
Avg. Assessed Value

Median
Weighted Mean
Mean
COD
PRD
COV
STD
Avg. Abs. Dev.
Max Sales Ratio
Min Sales Ratio
95% Median C.I.
95% Wgt. Mean C.I.
95% Mean C.I.

Coding Information & Calculations

Each sale in the sales file becomes a record in the sales file program. All statistical calculations performed by the sales file program round results in the following manner: if the result is not a whole number, then the program will round the result five places past the decimal and truncate to the second place past the decimal. Sales price and assessed value are whole numbers.

Number of Sales

- Coded as Count, Character, 5-digit field.
- The Count is the total number of sales in the sales file based upon the selection of Total or Qualified. For purposes of this document, Qualified and Sale Date Range is assumed.

Total Sales Price

- Coded as TotSalePrice, Character, 15-digit field.
- The Total Sales Price is based on the Total Sale Amount, shown on Line 24 of the Real Estate Transfer Statement, Form 521, for each record added together.
- Calculation
 - Sum SaleAmt

Total Adj. Sales Price

- Coded as TotAdjSalePrice, Character, 15-digit field.
- The Total Adjusted Sales Price is the Total Sale Amount for each record plus or minus any adjustments made to the sale by the county assessor, Department or the Commission (from an appeal).
- Calculation
 - $\text{Sum SaleAmt} + \text{or} - \text{Adjustments}$

Total Assessed Value

- Coded as TotAssdValue, Character, 15-digit field.
- The Total Assessed Value is based on the Entered Total Current Year Assessed Value Amount for each record. If the record is an agricultural record, Property Classification Code: Property Parcel Type-05, then the Total Assessed Value is the Entered Current Year Total Value adjusted by any value for Non-Ag Total and Current Year Total Improvements, so that the Total Assessed Value used in the calculations for these records is the assessed value for the agricultural land only.
- Calculation
 - Sum TotAssdValue

Avg. Adj. Sales Price

- Coded as AvgAdjSalePrice, Character, 15-digit field.
- The Average Adjusted Sale Price is dependant on the TotAdjSalePrice and the Count defined above.
- Calculation
 - $\text{TotAdjSalePrice} / \text{Count}$

Avg. Assessed Value

- Coded as AvgAssdValue, Character, 15-digit field.
- The Average Assessed Value is dependant on the TotAssdValue and the Count defined above.
- Calculation
 - $\text{TotAssdValue} / \text{Count}$

Median

- Coded as Median, Character, 12-digit field.
- The Median ratio is the middle ratio when the records are arrayed in order of magnitude by ratio.
 - If there is an odd number of records in the array, the median ratio is the middle ratio of the array.
 - If there is an even number of records in the array, the median ratio is the average of the two middle ratios of the array.
- Calculation
 - Array the records by order of the magnitude of the ratio from high to low
 - Divide the Total Count in the array by 2 equals Record Total
 - If the Total Count in the array is odd:
 - Count down the number of whole records that is the Record Total + 1. The ratio for that record will be the Median ratio
 - If the Total Count in the array is even:
 - Count down the number of records that is Record Total. This is ratio 1.
 - Count down the number of records that is Records Total + 1. That is ratio 2.
 - $(\text{ratio 1} + \text{ratio 2}) / 2$ equals the Median ratio.

Weighted Mean

- Coded as Aggreg, Character, 12-digit field.
- Calculation
 - $(\text{TotAssdValue} / \text{TotAdjSalePrice}) * 100$

Mean

- Coded Mean, Character, 12-digit field
- Mean ratio is dependant on TotalRatio which is the sum of all ratios in the sample.
- Calculation
 - $\text{TotalRatio} / \text{RecCount}$

COD

- Coded COD, Character, 12-digit field
- Calculation
 - Subtract the Median from Each Ratio
 - Take the Absolute Value of the Calculated Differences
 - Sum the Absolute Differences
 - Divide by the Number of Ratios to obtain the “Average Absolute Deviation”
 - Divide by the Median
 - Multiply by 100

PRD

- Coded PRD, Character, 12-digit field
- Calculation
 - $(\text{MeanRatio}/\text{AggregRatio}) * 100$

COV

- Coded COV, Character, 12-digit field
- Calculation
 - Subtract the Mean from each ratio
 - Square the Calculated difference
 - Sum the squared differences
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the Squared Root to obtain the Standard Deviation
 - Divide the Standard Deviation by the Mean
 - Multiply by 100

STD

- Coded StdDev, Character, 12-digit field
- Calculation
 - Subtract the Mean Ratio from each ratio
 - Square the resulting difference
 - Sum the squared difference
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the squared root of the variance to obtain the Standard Deviation

Avg. Abs. Dev.

- Coded AvgABSDev, Character, 12-digit field
- Calculation
 - Subtracting the Median ratio from each ratio
 - Summing the absolute values of the computed difference
 - Dividing the summed value by the number of ratios

Max Sales Ratio

- Coded Max, Character, 12-digit field
- The Maximum ratio is the largest ratio when the records are arrayed in order of magnitude of ratio.

Min Sales Ratio

- Coded Min, Character, 12-digit field
- The Minimum ratio is the smallest ratio when the records are arrayed in order of magnitude of ratio.

95% Median C.I.

- Coded MedianConfInterval, Character, 12-digit field
- The Median Confidence Interval is found by arraying the ratios and identifying the ranks of the ratios corresponding to the Lower and Upper Confidence Limits. The equation for the

number of ratios (j), that one must count up or down from the median to find the Lower and Upper Confidence Limits is:

- Calculation
 - If the number of ratios is Odd
 - $j = 1.96xvn/2$
 - If the number of ratios is Even
 - $j = 1.96xvn/2 + 0.5$
 - Keep in mind if the calculation has anything past the decimal, it will be rounded to the next whole number and the benefit of the doubt is given
 - If the sample size is 5 or less, then N/A is given as the confidence interval
 - If the sample size is 6-8, then the Min and Max is the given range

95% Wgt. Mean C.I.

- Coded AggregConfInterval, Character, 12-digit field
- Calculation
 - Items needed for this calculation
 - Number of sales
 - Assessed Values – Individual and Summed
 - Assessed Values Squared – Individual and Summed
 - Average Assessed Value
 - Sale Prices – Individual and Summed
 - Sales Prices Squared – Individual and Summed
 - Average Sale Price
 - Assessed Values x Sale Prices – Individual and Summed
 - The Weighted Mean
 - The t value for the sample size

- The actual calculation:

$$CI(\bar{A}/\bar{S}) = \bar{A}/\bar{S} \pm t \times \frac{\sqrt{\bar{S} \bar{A}^2 - 2(\bar{A}/\bar{S}) \bar{S} (\bar{A} \times \bar{S}) + (\bar{A}/\bar{S})^2 (\bar{S} \bar{S}^2)}}{\bar{S} \sqrt{(n)(n-1)}}$$

- If the sample size is 5 or less, then N/A is given as the confidence interval

95% Mean C.I.

- Coded MeanConfInterval, Character, 12-digit field
- The Mean Confidence Interval is based on the assumption of a normal distribution and can be affected by outliers.
- Calculation
 - Lower Limit
 - $\text{The Mean} - ((t\text{-value} * \text{The Standard Deviation}) / \text{the Square Root of the Number of Records})$
 - Upper Limit
 - $\text{The Mean} + ((t\text{-value} * \text{The Standard Deviation}) / \text{the Square Root of the Number of Records})$
 - If the number of records is > 30 , then use 1.96 as the t-value
 - If the number of records is ≤ 30 , then a “Critical Values of t” Table is used based on sample size. Degrees of freedom = sample size minus 1
 - If the sample is 1 or less, then N/A is given as the confidence interval

Ratio Formulas

- Residential and Commercial Records
 - If the Assessed Value Total Equals Zero, the system changes the Assessed Value to \$1.00 for the ratio calculations. It does not make the change to the actual data.
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - Ratio Formula is: $(\text{Assessed Value Total} / (\text{Sale Amount} + \text{Adjustment Amount})) * 100$.
- Agricultural Records
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - If the Sale Amount – Assessed Improvements Amount – Entered Non-Ag Amount + Adjustment Amount = 0. The system adds \$1.00 to the Adjustment Amount.
 - If the Assessed Land Amount – Entered Non-Ag Amount Equals Zero. The system adds \$1.00 to the Assessed Land Amount.
 - Ratio Formula is:
 - a. If No Greenbelt: $(\text{Agland Total Amount} / (\text{Sale Amount} - \text{Assessed Improvements} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.
 - b. If Greenbelt: $(\text{Recapture Amount} / (\text{Sale Amount} - \text{Assessed Improvements Amount} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.

Map Source Documentation

Specific maps displayed for each county will vary depending on availability. Each map contains a legend which describes the information contained on the map.

School District Map: Compiled and edited by the Nebraska Department of Education. The map has been altered by the Department of Property Assessment and Taxation to reflect current base school districts.

Market Area Map: Information obtained from the county assessor. Compiled and edited by the staff of the Tech Support Division of the Department of Property Assessment and Taxation.

Registered Wells Map: Obtained from the Nebraska Department of Natural Resources website.

GeoCode Map: Compiled and edited by the staff of the Tech Support Division of the Department of Property Assessment and Taxation.

Sections, Towns, Rivers & Streams, Topography, and Soil Class Map: Obtained from the Nebraska Department of Natural Resources website.

Assessor Location/Neighborhood Maps: Information obtained from the county assessor. Compiled and edited by the staff of the Tech Support Division of the Department of Property Assessment and Taxation.

History Valuation Chart Specifics

EXHIBITS 1B - 93B History Charts for Real Property Valuations 1992 - 2004

There are four history charts for each county. The charts display taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time period of 1992 to 2004.

Specifically:

Chart 1 (Page 1) Real Property Valuations - Cumulative %Change 1992-2004

Source: Certificate of Taxes Levied Reports CTL

Property Class:

Residential & Recreational

Commercial & Industrial

Total Agricultural Land

Chart 2 (Page 2) Real Property & Growth Valuations - Cumulative %Change 1995-2004

Source: Certificate of Taxes Levied Reports CTL & Growth Valuations from County Abstract of Assessment Reports.

Property Class & Subclass:

Residential & Recreational

Commercial & Industrial

Agricultural Improvements & Site Land

Chart 3 (Page 3) Agricultural Land Valuations - Cumulative %Change 1992-2004

Source: Certificate of Taxes Levied Reports CTL

Property Class & Subclass:

Irrigated Land

Dry Land

Grass Land

Waste Land

Other Agland

Total Agricultural Land

Chart 4 (Page 4) Agricultural Land Valuation-Average Value per Acre History 1992-2004

Source: County Abstract of Assessment Report for Real Property

Property Class & Subclass:

Irrigated Land

Dry Land

Grass Land

Waste Land

Other Agland

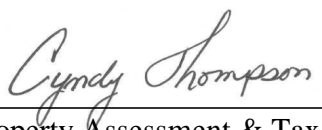
Total Agricultural Land

Certification

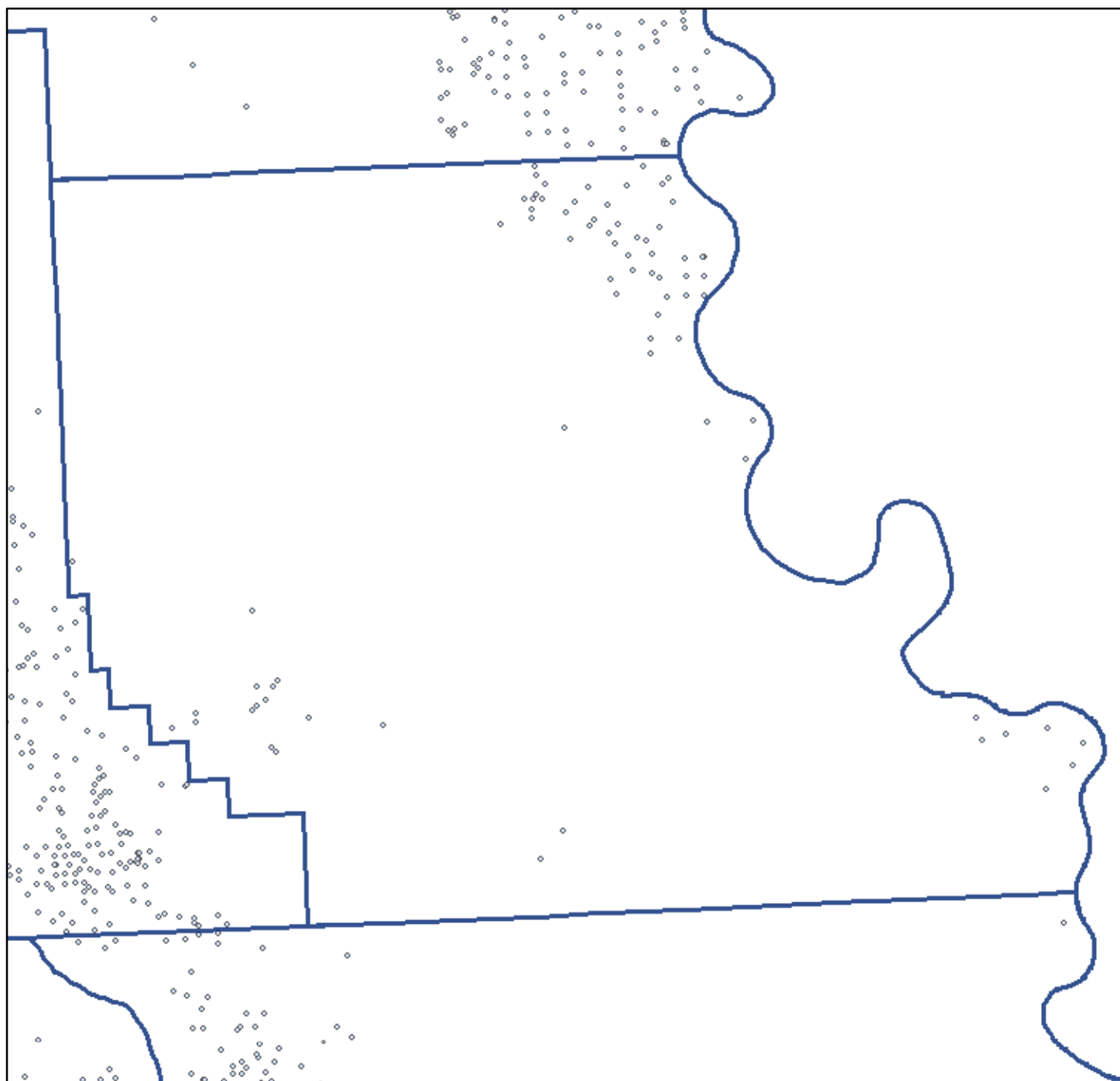
This is to certify that the 2005 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Washington County Assessor, by certified mail, return receipt requested, 7004 1350 0002 0889 1695.

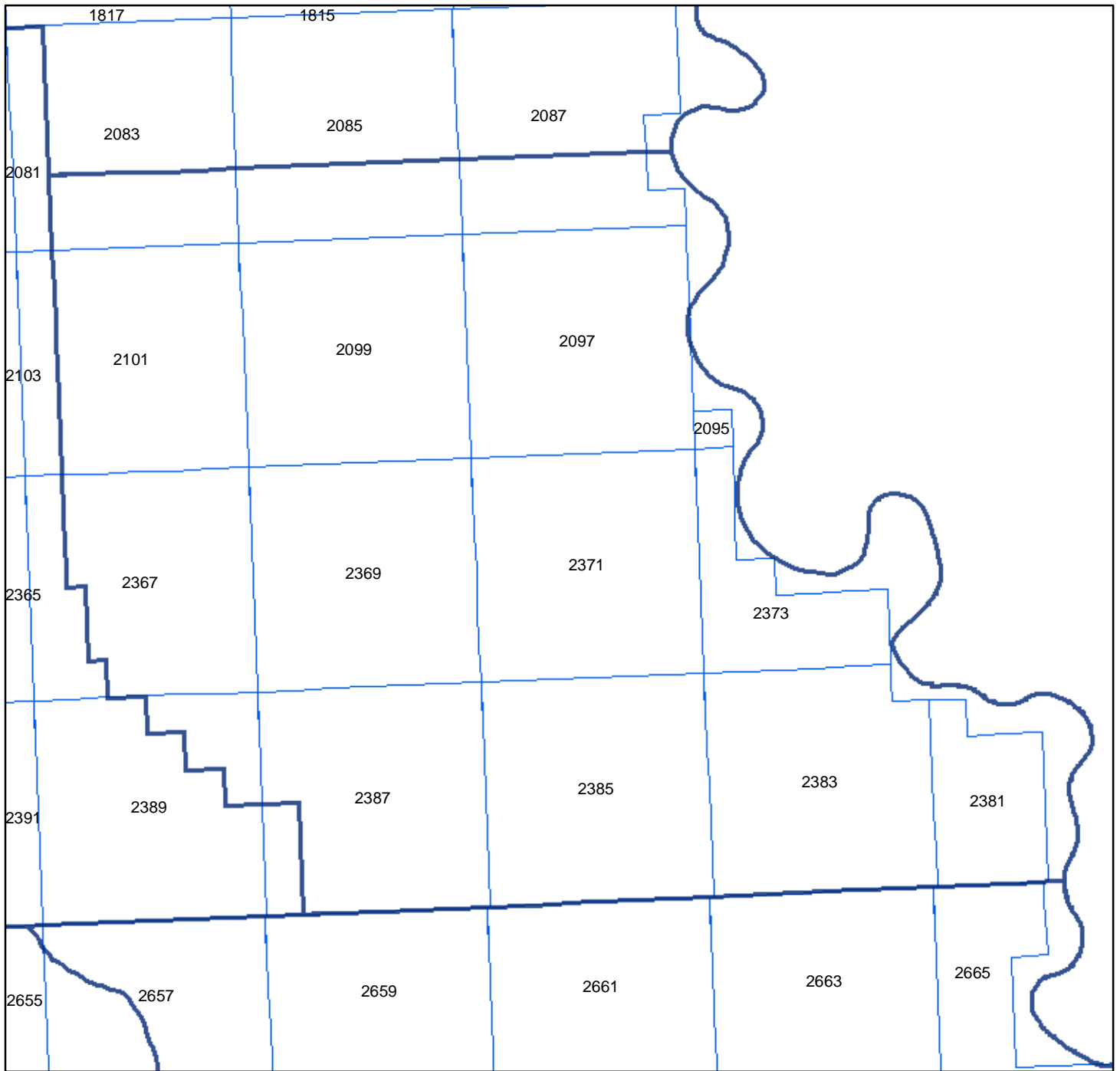
Dated this 11th day of April, 2005.



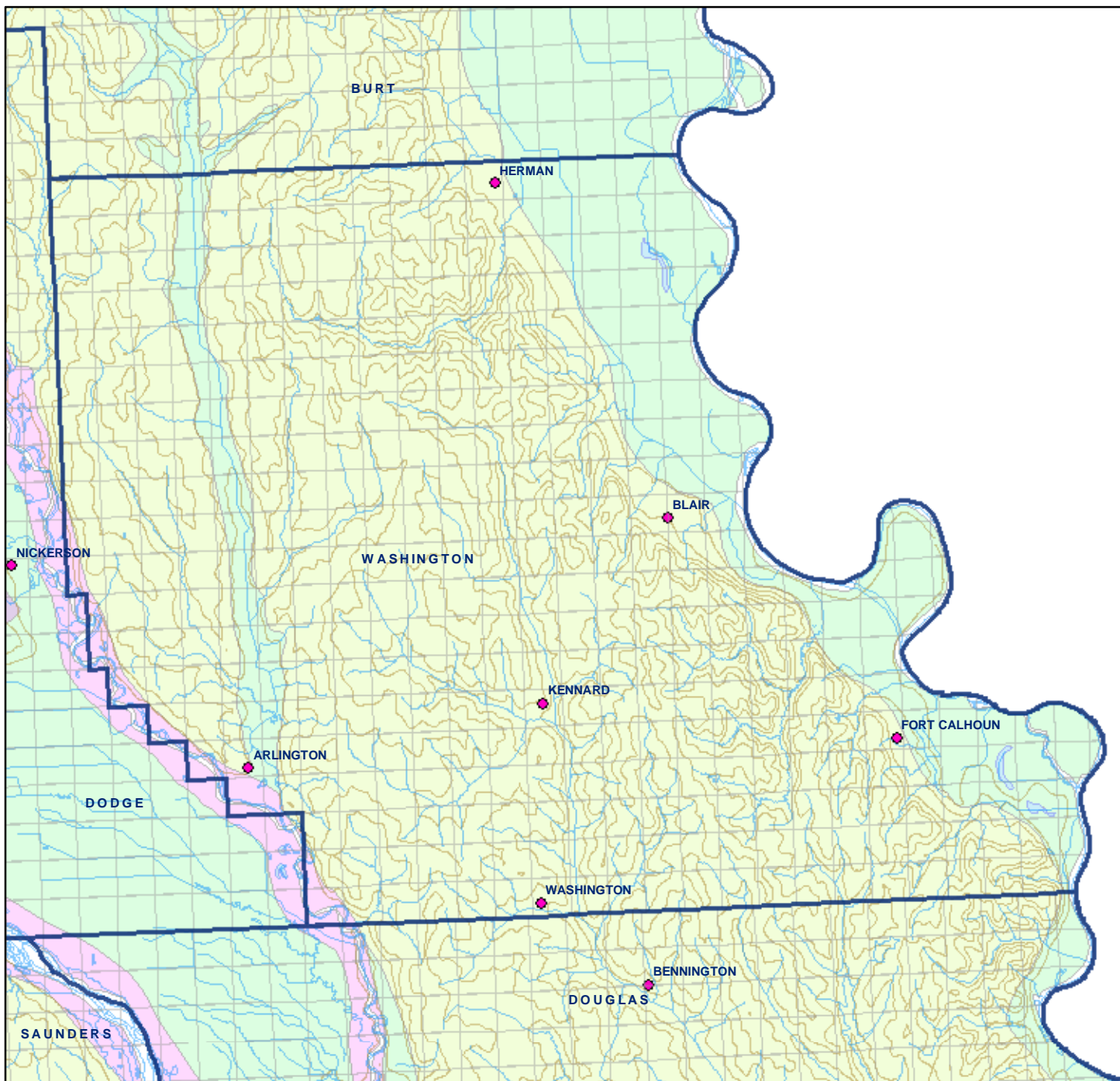
Property Assessment & Taxation



- Registered Wells > 830 GPM



☐ Geo Codes



Legend

- Sections
- Towns
- Rivers and Streams
- Topography

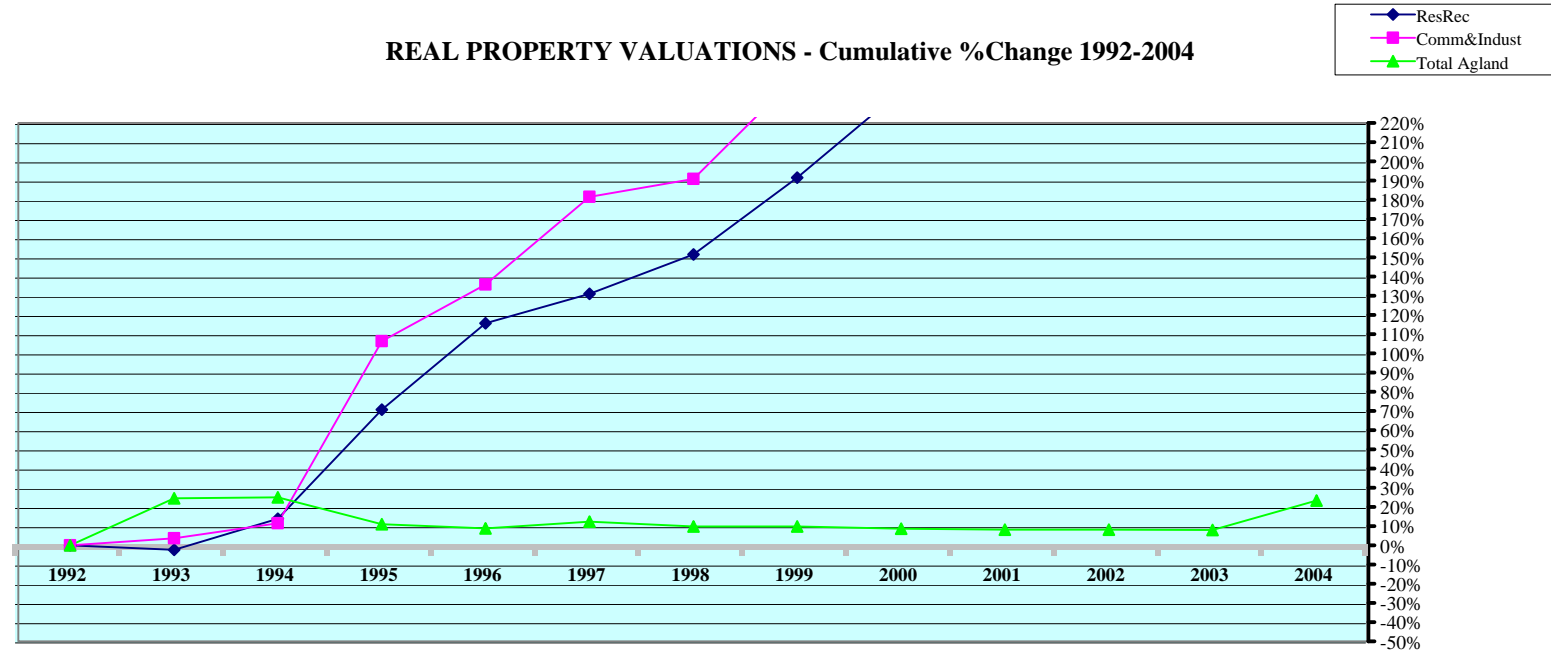
Soil Classes

- 0 - Lakes and Ponds
- 1- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- 2 - Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- 3 - Moderately well drained silty soils on uplands and in depressions formed in loess
- 4 - Well drained silty soils formed in loess on uplands
- 5 - Well drained silty soils formed in loess and alluvium on stream terraces
- 6 - Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- 7 - Somewhat poorly drained soils formed in alluvium on bottom lands
- 8 - Moderately well drained silty soils with clayey subsoils on uplands

Washington County



REAL PROPERTY VALUATIONS - Cumulative %Change 1992-2004



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg
1992	175,664,269	--	--	--	35,935,026	--	--	--	164,452,815	--	--	--
1993	171,672,891	-3,991,378	-2.27%	-2.27%	37,243,348	1,308,322	3.64%	3.64%	204,804,720	40,351,905	24.54%	24.54%
1994	200,104,462	28,431,571	16.56%	13.91%	40,063,728	2,820,380	7.57%	11.49%	205,547,530	742,810	0.36%	24.99%
1995	299,676,663	99,572,201	49.76%	70.60%	74,117,207	34,053,479	85.00%	106.25%	182,493,515	-23,054,015	-11.22%	10.97%
1996	378,856,009	79,179,346	26.42%	115.67%	84,729,809	10,612,602	14.32%	135.79%	179,078,360	-3,415,155	-1.87%	8.89%
1997	405,658,616	26,802,607	7.07%	130.93%	101,159,889	16,430,080	19.39%	181.51%	184,718,665	5,640,305	3.15%	12.32%
1998	441,762,965	36,104,349	8.90%	151.48%	104,512,512	3,352,623	3.31%	190.84%	180,692,200	-4,026,465	-2.18%	9.87%
1999	512,200,595	70,437,630	15.94%	191.58%	123,802,300	19,289,788	18.46%	244.52%	180,593,390	-98,810	-0.05%	9.81%
2000	591,688,755	79,488,160	15.52%	236.83%	142,392,085	18,589,785	15.02%	296.25%	178,796,285	-1,797,105	-1.00%	8.72%
2001	622,352,055	30,663,300	5.18%	254.28%	160,468,770	18,076,685	12.70%	346.55%	177,882,205	-914,080	-0.51%	8.17%
2002	638,112,330	15,760,275	2.53%	263.26%	193,252,665	32,783,895	20.43%	437.78%	177,841,765	-40,440	-0.02%	8.14%
2003	685,598,885	47,486,555	7.44%	290.29%	205,339,675	12,087,010	6.25%	471.42%	177,527,025	-314,740	-0.18%	7.95%
2004	723,964,850	38,365,965	5.60%	312.13%	213,978,715	8,639,040	4.21%	495.46%	202,787,480	25,260,455	14.23%	23.31%

1992-2004 Rate Ann. %chg: Resid & Rec. **12.53%** Comm & Indust **16.03%** Agland **1.76%**

Cnty# **89**
County **WASHINGTON**

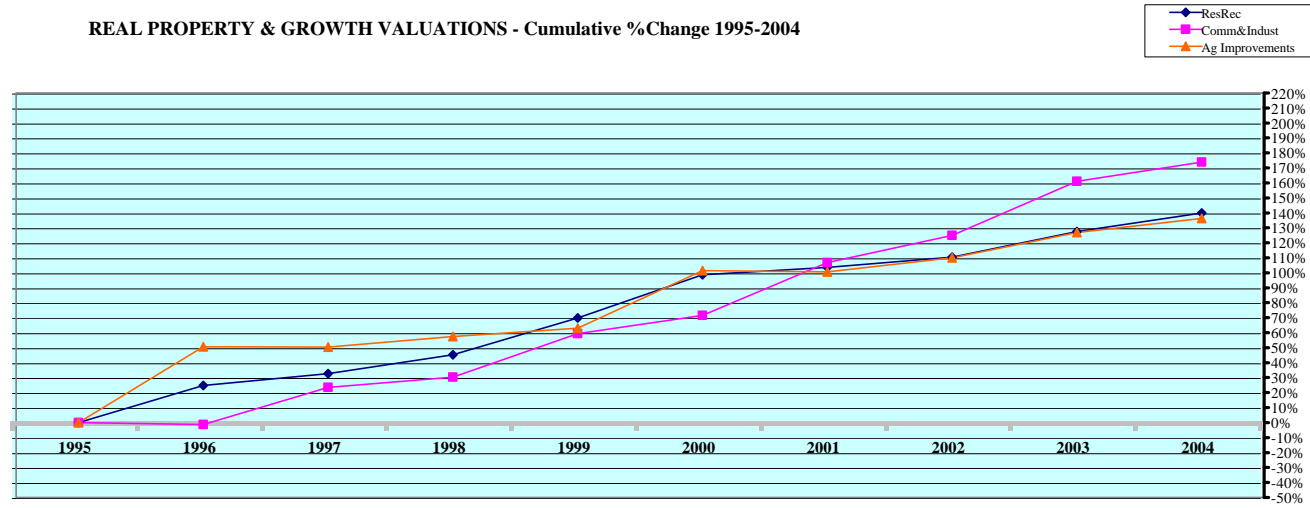
FL area **9**

CHART 1 EXHIBIT 89B Page 1

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland includes irrigated, dry, grass, waste, & other agland, excludes farmsite land.

Source: 1992 - 2004 Certificate of Taxes Levied Reports CTL State of Nebraska Dept. of Property Assessment & Taxation Prepared as of 03/01/2005

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 1995-2004



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1992	175,664,269	not avail.	--	--	--	--	35,935,026	not avail.	--	--	--	--
1993	171,672,891	not avail.	--	--	--	--	37,243,348	not avail.	--	--	--	--
1994	200,104,462	not avail.	--	--	--	--	40,063,728	not avail.	--	--	--	--
1995	299,676,663	6,317,071	2.11%	293,359,592	--	--	74,117,207	0	0.00%	74,117,207	--	--
1996	378,856,009	12,746,205	3.36%	366,109,804	22.17%	24.80%	84,729,809	11,598,750	13.69%	73,131,059	-1.33%	-1.33%
1997	405,658,616	16,781,650	4.14%	388,876,966	2.65%	32.56%	101,159,889	9,696,973	9.59%	91,462,916	7.95%	23.40%
1998	441,762,965	15,549,510	3.52%	426,213,455	5.07%	45.29%	104,512,512	7,881,845	7.54%	96,630,667	-4.48%	30.38%
1999	512,200,595	13,989,831	2.73%	498,210,764	12.78%	69.83%	123,802,300	5,729,686	4.63%	118,072,614	12.97%	59.31%
2000	591,688,755	8,563,052	1.45%	583,125,703	13.85%	98.78%	142,392,085	15,312,485	10.75%	127,079,600	2.65%	71.46%
2001	622,352,055	25,002,410	4.02%	597,349,645	0.96%	103.62%	160,468,770	7,280,266	4.54%	153,188,504	7.58%	106.68%
2002	638,112,330	21,088,870	3.30%	617,023,460	-0.86%	110.33%	193,252,665	26,532,375	13.73%	166,720,290	3.90%	124.94%
2003	685,598,885	18,418,615	2.69%	667,180,270	4.56%	127.43%	205,339,675	11,882,488	5.79%	193,457,187	0.11%	161.02%
2004	723,964,850	19,974,415	2.76%	703,990,435	2.68%	139.98%	213,978,715	10,931,820	5.11%	203,046,895	-1.12%	173.95%

1995-2004 Rate Annual %chg w/o growth >

Resid & Rec. 10.22%

Comm & Indust 11.85%

Tax Year	Ag Imprvmts & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwll & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprvmnts Total Value					
1992	not avail	not avail	114,150,689					
1993	not avail	not avail	133,426,828					
1994	not avail	not avail	160,824,755					
1995	58,625,080	30,628,935	89,254,015	359,610	0.40%	88,894,405	--	--
1996	103,218,950	33,867,185	137,086,135	3,240,760	2.36%	133,845,375	49.96%	50.57%
1997	103,905,540	32,640,060	136,545,600	2,944,635	2.16%	133,600,965	-2.54%	50.29%
1998	111,683,650	33,175,165	144,858,815	4,946,859	3.41%	139,911,956	2.47%	57.39%
1999	116,366,045	33,813,605	150,179,650	5,234,230	3.49%	144,945,420	0.06%	63.05%
2000	139,344,735	39,927,025	179,271,760	288,330	0.16%	178,983,430	19.18%	101.34%
2001	144,939,225	40,110,750	185,049,975	6,771,445	3.66%	178,278,530	-0.55%	100.55%
2002	152,869,160	40,768,440	193,637,600	6,995,285	3.61%	186,642,315	0.86%	109.96%
2003	167,338,615	41,298,680	208,637,295	7,054,385	3.38%	201,582,910	4.10%	126.77%
2004	176,859,845	42,027,015	218,886,860	8,909,545	4.07%	209,977,315	0.64%	136.21%

1995-2004 Rate Annual %chg w/o growth >

Ag Imprvmnts 10.02%

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland incudes irrigated, dry, grass, waste & other agland, excludes farmsite land. Growth Value = value attributable to new improvements to real property, not revaluation of existing property.

Sources:
Value; 1992 - 2004 CTL
Growth Value; 1995-2004 Abstract of Asmnt Rpt.

State of Nebraska
Dept. of Property Assessment & Taxation

Prepared as of 03/01/2005

Cnty# 89
County WASHINGTON

FL area 9

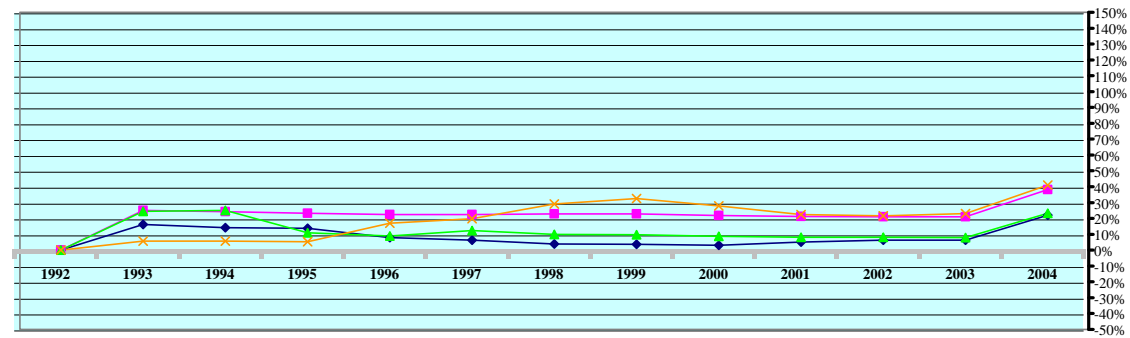
CHART 2

EXHIBIT

89B

Page 2

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1992-2004



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
1992	11,735,670	--	--	--	131,319,630	--	--	--	4,217,725	--	--	--
1993	13,639,400	1,903,730	16.22%	16.22%	164,263,735	32,944,105	25.09%	25.09%	4,461,280	243,555	5.77%	5.77%
1994	13,387,895	-251,505	-1.84%	14.08%	163,096,350	-1,167,385	-0.71%	24.20%	4,461,710	430	0.01%	5.78%
1995	13,360,935	-26,960	-0.20%	13.85%	161,952,770	-1,143,580	-0.70%	23.33%	4,439,185	-22,525	-0.50%	5.25%
1996	12,661,215	-699,720	-5.24%	7.89%	160,846,715	-1,106,055	-0.68%	22.48%	4,935,670	496,485	11.18%	17.02%
1997	12,483,615	-177,600	-1.40%	6.37%	160,678,195	-168,520	-0.10%	22.36%	5,054,325	118,655	2.40%	19.84%
1998	12,193,040	-290,575	-2.33%	3.90%	161,318,765	640,570	0.40%	22.84%	5,447,240	392,915	7.77%	29.15%
1999	12,179,260	-13,780	-0.11%	3.78%	161,305,700	-13,065	-0.01%	22.83%	5,586,600	139,360	2.56%	32.46%
2000	12,095,210	-84,050	-0.69%	3.06%	159,879,490	-1,426,210	-0.88%	21.75%	5,392,495	-194,105	-3.47%	27.85%
2001	12,331,290	236,080	1.95%	5.08%	159,169,665	-709,825	-0.44%	21.21%	5,164,125	-228,370	-4.23%	22.44%
2002	12,478,255	146,965	1.19%	6.33%	159,001,500	-168,165	-0.11%	21.08%	5,131,570	-32,555	-0.63%	21.67%
2003	12,475,465	-2,790	-0.02%	6.30%	158,874,325	-127,175	-0.08%	20.98%	5,192,345	60,775	1.18%	23.11%
2004	14,328,420	1,852,955	14.85%	22.09%	181,481,395	22,607,070	14.23%	38.20%	5,947,370	755,025	14.54%	41.01%

1992-2004 Rate Ann.%chg:

Irrigated 1.68%

Dryland 2.73%

Grassland 2.91%

Tax Year ⁽¹⁾	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
1992		--	--	--	17,179,790	--	--	--	164,452,815	--	--	--
1993		--	--	--	22,440,305	5,260,515	30.62%	30.62%	204,804,720	40,351,905	24.54%	24.54%
1994		--	--	--	24,601,575		0.00%	43.20%	205,547,530	742,810	0.36%	24.99%
1995		--	--	--	2,740,625	-21,860,950	-88.86%	-84.05%	182,493,515	-23,054,015	-11.22%	10.97%
1996		--	--	--	634,760	-2,105,865	-76.84%	-96.31%	179,078,360	-3,415,155	-1.87%	8.89%
1997		--	--	--	6,502,530	5,867,770	924.41%	-62.15%	184,718,665	5,640,305	3.15%	12.32%
1998		--	--	--	1,733,155	-4,769,375	-73.35%	-89.91%	180,692,200	-4,026,465	-2.18%	9.87%
1999		--	--	--	1,521,830	-211,325	-12.19%	-91.14%	180,593,390	-98,810	-0.05%	9.81%
2000		--	--	--	1,429,090	-92,740	-6.09%	-91.68%	178,796,285	-1,797,105	-1.00%	8.72%
2001		--	--	--	1,217,125	-211,965	-14.83%	-92.92%	177,882,205	-914,080	-0.51%	8.17%
2002		--	--	--	1,230,440	13,315	1.09%	-92.84%	177,841,765	-40,440	-0.02%	8.14%
2003	913,900	n/a	n/a	n/a	70,990	n/a	n/a	n/a	177,527,025	-314,740	-0.18%	7.95%
2004	959,305	45,405	4.97%	4.97%	70,990	0	0.00%	0.00%	202,787,480	25,260,455	14.23%	23.31%

1992-2004 Rate Ann.%chg:

Total Agland 1.76%

Cnty# 89
County WASHINGTON

FL area 9

CHART 3 EXHIBIT 89B Page 3

(1) Waste land data was reported with other agland 1992-2002 due CTL reporting form structure; beginning with 2003 wasteland isolated from other agland.

Source: 1992 - 2004 Certificate of Taxes Levied Reports CTL State of Nebraska Dept. of Property Assessment & Taxation Prepared as of 03/01/2005

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 1992-2004 (from Abstracts)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	14,205,880	12,983	1,094	--	--	131,236,465	175,809	746	--	--	4,234,145	16,621	255	--	--
1993	13,650,150	11,072	1,233	12.71%	12.71%	164,278,730	175,255	937	25.60%	25.60%	4,463,940	16,401	272	6.67%	6.67%
1994	13,400,315	11,044	1,213	-1.62%	10.88%	163,311,900	175,204	932	-0.53%	24.93%	4,665,105	17,824	262	-3.68%	2.75%
1995	13,360,935	11,026	1,212	-0.08%	10.79%	162,969,175	174,773	932	0.00%	24.93%	4,455,480	16,371	272	3.82%	6.67%
1996	12,944,725	11,056	1,171	-3.38%	7.04%	161,650,885	173,356	932	0.00%	24.93%	4,901,810	16,452	298	9.56%	16.86%
1997	12,459,300	10,655	1,169	-0.17%	6.86%	160,662,110	172,237	933	0.11%	25.07%	4,945,015	16,628	297	-0.34%	16.47%
1998	12,309,605	10,820	1,138	-2.65%	4.02%	161,571,995	172,085	939	0.64%	25.87%	5,454,165	16,417	332	11.78%	30.20%
1999	12,193,040	10,717	1,138	0.00%	4.02%	161,255,570	171,844	938	-0.11%	25.74%	5,630,070	16,443	342	3.01%	34.12%
2000	12,169,330	10,678	1,140	0.18%	4.20%	160,819,985	170,988	941	0.32%	26.14%	5,515,030	16,192	341	-0.29%	33.73%
2001	11,976,830	10,529	1,138	-0.18%	4.02%	160,787,100	171,547	937	-0.43%	25.60%	5,265,390	16,154	326	-4.40%	27.84%
2002	12,543,785	11,072	1,133	-0.44%	3.56%	159,070,055	170,463	933	-0.43%	25.07%	5,119,505	16,090	318	-2.45%	24.71%
2003	12,455,905	11,021	1,130	-0.26%	3.29%	159,059,775	170,408	933	0.00%	25.07%	5,215,285	16,126	323	1.57%	26.67%
2004	14,345,470	11,032	1,300	15.07%	18.86%	181,572,715	169,766	1,070	14.64%	43.37%	5,991,535	16,213	370	14.42%	44.93%

1992-2004 Rate Ann.%chg AvgVal/Acre:

1.45%

3.05%

3.14%

Tax Year ⁽²⁾	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	615,155	15,379	40	--	--	0	0		--	--	150,291,645	220,793	681	--	--
1993	603,240	15,081	40	0.00%		0	0				182,996,060	217,809	840	23.35%	23.35%
1994	604,185	15,105	40	0.00%		0	0				181,981,505	219,177	830	-1.19%	21.88%
1995	603,420	15,086	40	0.00%		0	0				181,389,010	217,256	835	0.60%	22.61%
1996	572,720	15,408	37	-7.50%		98,485	672	146			180,168,625	216,943	830	-0.60%	21.88%
1997						646,725	15,738	41	--		178,713,150	215,258	830	0.00%	21.88%
1998						1,887,335	15,669	120	192.68%		181,223,100	214,992	843	1.57%	23.79%
1999						1,780,275	15,651	114	-5.00%		180,858,955	214,655	843	0.00%	23.79%
2000						1,497,275	15,490	97	-14.91%		180,001,620	213,348	844	0.12%	23.94%
2001						1,473,060	15,558	95	-2.06%		179,502,380	213,787	840	-0.47%	23.35%
2002						1,260,165	15,472	81	-14.74%		177,993,510	213,096	835	-0.60%	22.61%
2003	1,345,425	15,191	89	n/a	n/a	71,050	98	725	n/a	n/a	178,147,440	212,844	837	0.24%	22.91%
2003	968,875	15,198	64	-28.37%	n/a	70	2	47	-93.56%	n/a	202,878,665	212,211	956	14.22%	40.39%

1992-2004 Rate Ann.%chg AvgVal/Acre:

2.87%

89
WASHINGTON

FL area

9

CHART 4

EXHIBIT

89B

Page 4

(1) Valuation on Abstracts vs CTL will vary due to different dates of reporting; (2) Waste land data was reported with other agland 1997-2002 due to reporting form chgs
source: 1992 - 2004 Abstracts State of Nebraska Department of Property Assessment & Taxation Prepared as of 03/01/2005